# Classified List of Acts in Force in Ireland

Updated to 17 September 2026 (Act No. 36 of 2026 and S.I. No. 477 of 2026)

## 35. Taxation[1] [2]

### 35.1. Air Travel Tax

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| Finance | Finance (No. 2) Act 2008<br>• Finance (No. 2) Act 2008 (Commencement of Section 37) Order 2009, S.I. No. 91 of 2009[3]<br>• Finance (No. 2) Act 2008 (Commencement of Section 28(1)) Order 2009, S.I. No. 97 of 2009[4]<br>• Air Travel Tax Regulations 2009, S.I. No. 134 of 2009[5]<br>• Finance (No. 2) Act 2008 (Commencement of Section 35) Order 2009, S.I. No. 392 of 2009[6]<br>• Finance (No. 2) Act 2008 (Section 18) (Commencement) Order 2009, S.I. No. 448 of 2009[7]<br>• Finance (No. 2) Act 2008 (Schedule 5) (Commencement of Certain Provisions) Order 2009, S.I. No. 483 of 2009[8]<br>• Finance (No. 2) Act 2008 (Commencement of Section 79(1)) Order 2009, S.I. No. 484 of 2009[9]<br>• Finance (No. 2) Act 2008 (Commencement of Section 31) Order 2009, S.I. No. 516 of 2009[10]<br>• Finance (No. 2) Act 2008 (Commencement of Section 57(1)) Order 2012, S.I. No. 227 of 2012[11]<br>• Air Travel Tax (Abolition) Order 2014, S.I. No. 130 of 2014 | 25/2008 |

### 35.2. Alcohol Products Tax[12]

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| Finance | Finance Act 2003<br>• Wine Duty (Amendment) Regulations 1969, S.I. No. 180 of 1969[13] | 3/2003 |

[1] This Title in the Classified List contains the main headings of tax, and the relevant Act under which the tax in question is imposed. The role of Departments other than the Department of Finance is not noted in the Classified List. For examples, see the role of the Department of Arts, Heritage and the Gaeltacht under ss. 482 and 1003A of the Taxes Consolidation Act 1997 (expenditure on significant buildings: see S.I. No. 192 of 2011 and S.I. No. 220 of 2011) and of the Department of Transport, Tourism and Sport under s. 847A of the Taxes Consolidation Act 1997 (donations to sports bodies: see S.I. No. 140 of 2011).

[2] To avoid proliferation of Finance Acts under different headings, where a Finance Act is listed, all SIs made under that Act will be listed under the Act, even if they do not fit into the classification. A footnote generally explains the subject matter or classification of the individual SI, see for example Finance (No. 2) Act 2008 below.

[3] The commenced provision appears to relate to income tax: acceleration of wear and tear allowances for certain energy-efficient equipment.

[4] The commenced provision appears to relate to income tax: relief for investment in films.

[5] This SI appears to be obsolete as a result of the abolition of air travel tax by S.I. No. 130 of 2014, and should be revoked.

[6] The commenced provision appears to relate to corporation tax.

[7] The commenced provision appears to relate to income tax: farming, relief for increase in stock values.

[8] The commenced provision appears to relate to stamp duty.

[9] The commenced provision appears to relate to stamp duty.

[10] The commenced provision appears to relate to corporation tax.

[11] The commenced provision appears to relate to excise duty.

[12] Finance Acts provide that taxes and duties imposed under them are under the care and control of the Revenue Commissioners. For example, s. 83 of the Finance Act 2011 states: "All taxes and duties imposed by this Act are placed under the care and management of the Revenue Commissioners."

[13] The enabling provision, Finance Act 1966 (17/1966), s. 15, was repealed by Finance Act 2003 (3/2003), ss. 83, 86 and sch. 1, commenced by S.I. No. 373 of 2004. There is a saver for regulations in s. 83: (2) If and in so far as a provision of this Chapter operates, as from the day appointed under section 86, in substitution for a provision of the repealed enactments, any order or regulation made or having effect as if made, and any thing done or having effect as if done, under the substituted provision before that day shall be treated as from that day as if it were an order or regulation made or a thing done under such provision of this Chapter. This SI amended Wine Duty Regulations 1966, S.I. No. 160 of 1966, which were revoked by Finance Act 2003 (3/2003), s. 83 and sch. 1 part 2. It is therefore obsolete and should be revoked.

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| | • Finance Act 2003 (Section 104) (Commencement) Order 2003, S.I. No. 172 of 2003[14]<br>• Finance Act 2003 (Section 111) (Commencement) Order 2003, S.I. No. 173 of 2003[15]<br>• Finance Act 2003 (Commencement of Certain Provisions of Chapter 2 of Part 2) Order 2003, S.I. No. 244 of 2003[16]<br>• Finance Act 2003 (Section 49(1)) (Date of Application) Order 2003, S.I. No. 245 of 2003[17]<br>• Finance Act 2003 (Section 101) (Commencement) Order 2003, S.I. No. 247 of 2003[18]<br>• Finance Act 2003 (Section 146) (Commencement) Order 2003, S.I. No. 466 of 2003[19]<br>• Finance Act 2003 (Commencement of Section 17) Order 2003, S.I. No. 508 of 2003[20]<br>• Finance Act 2003 (Commencement of Sections 124, 125, 129 and 130(B)) Order 2003, S.I. No. 512 of 2003[21]<br>• Finance Act 2003 (Commencement of Section 142) Order 2003, S.I. No. 514 of 2003[22]<br>• Finance Act 2003 (Commencement of Section 145) Order 2003, S.I. No. 515 of 2003[23]<br>• Finance Act 2003 (Section 102) (Commencement) Order 2004, S.I. No. 232 of 2004[24]<br>• Finance Act 2003 (Commencement of Chapter 1 of Part 2) Order 2004, S.I. No. 373 of 2004<br>• Alcohol Products Tax Regulations 2004, S.I. No. 379 of 2004<br>• Finance Act 2003 (Section 19) (Commencement) Order 2004, S.I. No. 427 of 2004[25]<br>• Finance Act 2003 (Commencement of Section 164) Order 2008, S.I. No. 308 of 2008[26] | |

## 35.3. Betting Duty

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|---|---|---|
| Finance | Finance Act 2002 [27]<br>• Finance Act 2002 (Section 93) (Commencement) Order 2002, S.I. No. 177 of 2002[28] | 5/2002 |

[14] The commenced provision relates to vehicle registration tax.

[15] The commenced provision, Finance Act 2003 (3/2003), s. 111, inserted a new s. 73A into Finance Act 2002 (5/2002). This section was deleted by Finance Act 2012 (9/2012), s. 77, rendering this SI obsolete. Section 111 related to betting duty.

[16] The commenced provisions relate to duties on gaming.

[17] The commenced provision relates to wholesale debt instruments.

[18] The commenced provision relates to vehicle registration tax, see 33.5.3.

[19] The commenced provision relates to capital acquisitions tax, see 35.4.

[20] The commenced provision relates to repayment of taxes.

[21] The commenced provision relates to value added tax, see 35.17.

[22] The commenced provision relates to stamp duty, see 35.14.

[23] The commenced provision relates to capital acquisitions tax, see 35.4.

[24] The commenced provision relates to vehicle registration tax, see 35.5.3.

[25] The commenced provision relates to qualifying farmers.

[26] The commenced provision appears to relate to mandatory e-filing.

[27] Finance Act, 1996 (Commencement of Section 75(1)) Order 1999 (S.I. No. 223 of 1996) commenced a provision which concerned exemption from duty on certain bets. Section 75(1) was repealed by Finance Act 2002, s. 80. This SI No. 223 is obsolete and should be revoked. The saver for regulations in s. 81(2) of the 2002 Act does not appear to cover this commencement order.

[28] This SI commenced s. 93 (relating to mineral oil tax) which substituted Finance Act 1999 (2/1999), s. 99. This provision was repealed by Finance Act 2008 (3/2008), s. 72(4)(d). This SI is therefore obsolete and should be revoked.

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| | • Finance Act, 2002 (Commencement of Section 34) Order 2002, S.I. No. 211 of 2002[29]<br>• Finance Act 2002 (Section 94 (1)(a)(ii)) (Commencement) Order 2002, S.I. No. 318 of 2002[30]<br>• Finance Act 2002 (Commencement of Paragraphs (B), (C)(I) and (D) of Section 23(1)) Order 2002, S.I. No. 459 of 2002[31]<br>• Finance Act 2002 (Section 136) (Commencement) Order 2004, S.I. No. 541 of 2004[32]<br>• Betting Duty and Betting Intermediary Duty Regulations 2015, S.I. No. 341 of 2015<br>• Betting Duty and Betting Intermediary Duty (Amendment) Regulations 2020, S.I. No. 1 of 2020 | |

## 35.4. Capital Acquisitions Tax

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|---|---|---|
| Finance | Capital Acquisitions Tax Consolidation Act 2003 [33] [34]<br>• Capital Acquisitions Tax Consolidation Act 2003 (Section 46(2B)) (Appointed Day) Order 2010, S.I. No. 282 of 2010 | 1/2003 |

[29] The commenced provision relates to income tax.

[30] This SI commenced Finance Act 2002 (5/2002), s. 94(1)(a)(ii) (relating to tobacco tax), which amended Finance (Excise Duty on Tobacco Products) Act 1977 (32/1977), s. 1. This Act was repealed by Finance Act 2005 (5/2005), s. 81(1) and sch. 3 part 1. This SI is therefore obsolete and should be revoked.

[31] The commenced provision relates to income and corporation tax.

[32] The commenced provision relates to write off of certain repayable advances to Shannon Free Airport Development Company Limited.

[33] Death Duties (Payment in Stock) Regulations 1954 (S.I. No. 15 of 1954) were made under Finance Act 1953, s. 16, and provided for the payment of death duties by means of stock of the 5% National Loan 1962/72, which was redeemed in 1997 (NTMA Annual Report 1997, note 2). This SI (15 of 1954) is therefore obsolete and should be revoked.

[34] Finance Act 1954 (22/1954), s. 22 provided for the payment of death duties by means of transfer of securities, and instruments were made to provide for such payment by different securities, many if not all of which have been redeemed (see NTMA Annual Reports and Finance Accounts (Audited Financial Statements of the Exchequer)). The instruments therefore appear to be obsolete and should be revoked. The instruments are

- Death Duties (Payment in Stock of the 4½% National Loan, 1973/78) Regulations 1954, S.I. No. 146 of 1954
- Death Duties (Payment in Stock of the 4¼% National Loan, 1975/80) Regulations 1955, S.I. No. 7 of 1955
- Death Duties (Payment in Stock of the 5% National Savings Bonds, 1971/81) Regulations 1956, S.I. No. 155 of 1956
- Death Duties (Payment in Stock of the 5.5% National Loan, 1966) Regulations 1957, S.I. No. 38 of 1957
- Death Duties (Payment in Stock of the 6% National Loan, 1967) Regulations 1958, S.I. No. 108 of 1958
- Death Duties (Payment in Stock of the 5.5% Exchequer Stock, 1971-74) Regulations 1959, S.I. No. 74 of 1959
- Death Duties (Payment in Stock of the 5.25% National Development Loans, 1979-84) Regulations 1960, S.I. No. 87 of 1960
- Death Duties (Payment in Stock of the 6% Exchequer Stock, 1980-1985) Regulations 1961, S.I. No. 25 of 1961
- Death Duties (Payment in Stock of the 5.75% National Loan 1982-1987) Regulations 1963, S.I. No. 45 of 1963
- Death Duties (Payment in Stock of the 4.5% Exchequer Stock 1984-1989) Regulations 1964, S.I. No. 20 of 1964
- Death Duties (Payment in Stock of the 5.75% Exchequer Stock 1984-1989) Regulations 1964, S.I. No. 21 of 1964
- Death Duties (Payment in Stock of the 6% Exchequer Loan 1985-1900) Regulations 1965, S.I. No. 62 of 1965
- Death Duties (Payment in Stock of the 6.25% National Loan, 1986-1991) Regulations 1966, S.I. No. 82 of 1966
- Death Duties (Payment in Stock of the 7.5% National Loan, 1981-1986) Regulations 1967, S.I. No. 5 of 1967
- Death Duties (Payment in Stock of the 7% National Loan, 1987-1992) Regulations 1967, S.I. No. 304 of 1967
- Death Duties (Payment in Stock of the 6.5% Exchequer Stock, 2000-2005) Regulations 1967, S.I. No. 309 of 1967
- Death Duties (Payment in Stock of the 7.5% Exchequer Stock, 1973) Regulations 1968, S.I. No. 29 of 1968
- Death Duties (Payment in Stock of the 6.5% Exchequer Stock, 1971) Regulations 1968, S.I. No. 137 of 1968
- Death Duties (Payment in Stock of the 7% Exchequer Stock, 1975) Regulations 1968, S.I. No. 236 of 1968
- Death Duties (Payment in Stock of the 7.5% Development Stock, 1988-1993) Regulations 1968, S.I. No. 287 of 1968
- Death Duties (Payment in Stock of the 8.5% Conversion Stock, 1971) Regulations 1970, S.I. No. 12 of 1970
- Death Duties (Payment in Stock of the 8.5% Conversion Stock, 1972) Regulations 1970, S.I. No. 13 of 1970
- Death Duties (Payment in Stock of the 8.25% Conversion Stock, 1970) Regulations 1970, S.I. No. 14 of 1970
- Death Duties (Payment in Stock of the 9.25% National Loan, 1989-1994) Regulations 1970, S.I. No. 25 of 1970
- Death Duties (Payment in Stock of the 8.5% Conversion Stock, 1973) Regulations 1970, S.I. No. 125 of 1970
- Death Duties (Payment in Stock of the 8.75% Conversion Stock, 1976) Regulations 1971, S.I. No. 124 of 1971
- Death Duties (Payment in Stock of the 9.375% National Loan, 1984-1988) Regulations 1971, S.I. No. 125 of 1971
- Death Duties (Payment in Stock of the 8% Exchequer Stock, 1972) Regulations 1971, S.I. No. 126 of 1971
- Death Duties (Payment in Stock of the 7.75% Funding Loan, 1973) Regulations 1971, S.I. No. 164 of 1971
- Death Duties (Payment in Stock of the 7.5% Funding Loan, 1974) Regulations 1971, S.I. No. 167 of 1971

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| | • Taxes (Electronic Transmission of Capital Acquisitions Tax Returns) (Specified Provisions and Appointed Day) Order 2003, S.I. No. 443 of 2003<br>• Capital Acquisitions Tax (Electronic Probate) Regulations 2020, S.I. No. 341 of 2020<br>• Capital Acquisitions Tax (Electronic Probate) (Amendment) Regulations 2022, S.I. No. 204 of 2022 | |

### 35.5. Capital Gains Tax

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|---|---|---|
| Finance | Taxes Consolidation Act 1997<br>• Capital Gains Tax (Multipliers) (1979-80) Regulations 1979, S.I. No. 197 of 1979[35]<br>• Capital Gains Tax (Multipliers) (1980-81) Regulations 1980, S.I. No. 148 of 1980<br>• Capital Gains Tax (Multipliers) (1981-82) Regulations 1981, S.I. No. 209 of 1981<br>• Capital Gains Tax (Multipliers) (1982-83) Regulations 1982, S.I. No. 173 of 1982<br>• Capital Gains Tax (Multipliers) (1983-84) Regulations 1983, S.I. No. 160 of 1983<br>• Capital Gains Tax (Multipliers) (1984-85) Regulations 1984, S.I. No. 166 of 1984<br>• Capital Gains Tax (Multipliers) (1985-86) Regulations 1985, S.I. No. 181 of 1985<br>• Capital Gains Tax (Multipliers) (1986-87) Regulations 1986, S.I. No. 272 of 1986<br>• Capital Gains Tax (Multipliers) (1987-88) Regulations 1987, S.I. No. 144 of 1987<br>• Capital Gains Tax (Multipliers) (1988-89) Regulations 1988, S.I. No. 156 of 1988<br>• Capital Gains Tax (Multipliers) (1989-90) Regulations 1989, S.I. No. 164 of 1989<br>• Capital Gains Tax (Multipliers) (1990-91) Regulations 1990, S.I. No. 158 of 1990<br>• Capital Gains Tax (Multipliers) (1991-92) Regulations 1991, S.I. No. 139 of 1991<br>• Capital Gains Tax (Multipliers) (1993-94) Regulations 1993, S.I. No. 184 of 1993<br>• Capital Gains Tax (Multipliers) (1994-95) Regulations 1994, S.I. No. 167 of 1994<br>• Capital Gains Tax (Multipliers) (1995-96) Regulations 1995, S.I. No. 145 of 1995<br>• Capital Gains Tax (Multipliers) (1996-97) Regulations 1996, S.I. No. 149 of 1996<br>• Capital Gains Tax (Multipliers) (1997-98) Regulations 1997, S.I. No. 157 of 1997 | 39/1997 |

[35] Capital Gains Tax (Amendment) Act 1978 (33/1978) was repealed by Taxes Consolidation Act 1997 (39/1997), ss. 1097, 1098, 1102, 1103 and sch. 30. There is a further saver for instruments in s. 1103: (3) All instruments, documents, authorisations and letters or notices of appointment made or issued under the repealed enactments and in force immediately before the commencement of this Act shall continue in force as if made or issued under this Act. This saver covers all enactments repealed by 39/1997. This applies to all SIs made prior to that Act in 1997.

Noted by the Department of Finance: 39/1997, s. 556(5) only contains indexation multipliers applicable to disposals in the year 1997-98. Section 556(6A) only contains the indexation multipiers for disposals made in 2004 and later years. For disposals made in years 1979-80 to 1996-97 inclusive and in years 1998-99 to 2003 inclusive, the legal basis for applying multipliers is s. 556(6)(a) and the "multipliers" for each year: S.I. No. 197 of 1979 to S.I. No. 12 of 2003, are included in this list. Accordingly it is considered that these SIs cannot be repealed.

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| | • Capital Gains Tax (Multipliers) (1998-99) Regulations 1998, S.I. No. 110 of 1998<br>• Capital Gains Tax (Multipliers) (1999-2000) Regulations 1999, S.I. No. 111 of 1999<br>• Capital Gains Tax (Multipliers) (2000-2001) Regulations 2000, S.I. No. 76 of 2000<br>• Capital Gains Tax (Multipliers) (2001) Regulations 2001, S.I. No. 125 of 2001<br>• Capital Gains Tax (Multipliers) ( 2002) Regulations 2002, S.I. No. 1 of 2002<br>• Capital Gains Tax (Multipliers) (2003) Regulations 2003, S.I. No. 12 of 2003<br>• Mandatory Automatic Exchange of Information (Platform Operators) in the Field of Taxation (Amendment) Regulations 2023, S.I. No. 673 of 2023<br>• Return of certain information by Reporting Platform Operators Regulations 2023, S.I. No. 674 of 2023<br>• Taxes Consolidation Act 1997 (Section 111B(3)) Order 2023, S.I. No. 675 of 2023<br>• Universal Social Charge Regulations 2023, S.I. No. 700 of 2023<br>• Income Tax (Employments) Regulations 2024, S.I. No. 1 of 2024<br>• Double Taxation Relief (Taxes On Income) (Jersey) Order 2024, S.I. No. 484 of 2024<br>• Double Taxation Relief (Taxes On Income) (Sultanate of Oman) Order 2024, S.I. No. 485 of 2024<br>• Taxes Consolidation Act 1997 (Section 111b(3)) Order 2024, S.I. No. 551 of 2024<br>• Return of Certain Information By Reporting Platform Operators (Amendment) Regulations 2024, S.I. No. 687 of 2024<br>• E-liquid Products Tax (Electronic Transmission of Returns) (Specified Provisions and Appointed Day) Order 2025, S.I. No. 523 of 2025<br>• Taxes Consolidation Act 1997 (Section 111b(3)) Order 2025, S.I. No. 534 of 2025<br>• Mandatory Automatic Exchange of Information in the Field of Taxation (Amendment) Regulations 2025, S.I. No. 665 of 2025<br>• Returns of Certain Information By Reporting Financial Institutions (Amendment) Regulations 2025, S.I. No. 666 of 2025<br>• Unscripted Production Regulations 2025, S.I. No. 671 of 2025<br>• Taxes (Offset of Repayments) Regulations 2026, S.I. No. 85 of 2026<br>• Taxes Consolidation Act 1997 (Living City Initiative) (Special Regeneration Area) (Sligo) Order 2026, S.I. No. 151 of 2026<br>• Taxes Consolidation Act 1997 (Living City Initiative) (Special Regeneration Area) (Athlone) Order 2026, S.I. No. 152 of 2026<br>• Taxes Consolidation Act 1997 (Living City Initiative) (Special Regeneration Area) (Dundalk) Order 2026, S.I. No. 153 of 2026<br>• Taxes Consolidation Act 1997 (Living City Initiative) (Special Regeneration Area) (Letterkenny) Order 2026, S.I. No. 154 of 2026<br>• Taxes Consolidation Act 1997 (Living City Initiative) (Special Regeneration Area) (Drogheda) Order 2026, S.I. No. 155 of 2026<br>• Film (Enhanced Credit Amount for Visual Effects) (Amendment) Regulations 2026, S.I. No. 336 of 2026 | |

### 35.6. Corporation Tax

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| Finance[36] | Taxes Consolidation Act 1997[37] | 39/1997 |

[36] Functions under s482 transferred to the Department of Housing, Planning and Local Government: see S.I. No. 339 of 2020. Previously functions under s482 (and s1003A) were under the Department of Tourism, Culture and Sport: see S.I. No. 192 of 2011.

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| | • Finance Act, 1986 (Custom House Docks Area) (Specified Day) Order 1988, S.I. No. 314 of 1988[38]<br>• Finance Act 1987 (Designation of Urban Renewal Areas) Order 1994, S.I. No. 284 of 1994[39]<br>• Finance Act 1987 (Designation of Urban Renewal Areas) (No. 2) Order 1994, S.I. No. 285 of 1994[40]<br>• Finance Act 1987 (Designation of Urban Renewal Areas) (No. 3) Order 1994, S.I. No. 286 of 1994[41]<br>• Finance Act 1987 (Designation of Urban Renewal Areas) (No. 4) Order 1994, S.I. No. 287 of 1994[42]<br>• Order Entitled Finance Act 1987 (Designation of Urban Renewal Areas) Order 1996, S.I. No. 56 of 1996[43]<br>• Finance Act, 1994 (Section 32) (Exemption of Certain Non-Commercial State-Sponsored Bodies From Certain Tax Provisions) Order 1997, S.I. No. 148 of 1997[44]<br>• Taxes Consolidation Act, 1997 (Designation of Urban Renewal Areas and Tax Relief on Income From Certain Trading Operations) Order 1997, S.I. No. 483 of 1997[45]<br>• Taxes Consolidation Act, 1997 (Section 476) (Commencement) Order 1998, S.I. No. 87 of 1998<br>• Taxes Consolidation Act, 1997 (Section 858) (Commencement) Order 1998, S.I. No. 212 of 1998<br>• Taxes Consolidation Act, 1997 (Section 284(3A)) (Commencement) Order 1998, S.I. No. 321 of 1998<br>• Taxes Consolidation Act, 1997 (Section 372L) (Commencement Order) 1999, S.I. No. 205 of 1999[46]<br>• Taxes Consolidation Act, 1997 (Designation of Airport Enterprise Area) Order 1999, S.I. No. 278 of 1999[47] | |

Functions under s847A transferred to the Department of Culture, Heritage and the Gaeltacht: see S.I. No. 356 of 2020.Previously functions under s847A were under the Department of Transport: see S.I. No. 140 of 2011.

Functions under Chapter 12 of Part 10, Part 16 (other than section 496 (8)) and sections 353 (1), 409B (1) and 787 (8B) transferred to the Department of Transport, Tourism and Sport: see S.I. No. 217 of 2011.

[37] Finance Act, 1964 (Commencement of Section 28) Order 1966 (S.I. No. 58 of 1966) commenced Finance Act 1964 (15/1964), s. 28 which was repealed by Corporation Tax Act 1976 (7/1976), s. 164, sch. 3 part 2. Corporation Tax Act 1976 was repealed by Taxes Consolidation Act 1997 (39/1997), ss. 1097, 1098, 1102, 1103, sch. 30. S.I. No. 58 of 1966 is therefore obsolete and should be revoked.

[38] The enabling provision was repealed by the Taxes Consolidation Act 1997 (39/1997) with a saver for regulations made by s. 1103: (3) All instruments, documents, authorisations and letters or notices of appointment made or issued under the repealed enactments and in force immediately before the commencement of this Act shall continue in force as if made or issued under this Act. This saver covers all enactments repealed by 39/1997. This SI is considered obsolete by the Department of Finance.

[39] This order was made under Finance Act 1987, s. 27. There is a saver for these orders in Dublin Docklands Development Authority Act 1997 (7/1997), ss. 2, 9: (7) Notwithstanding section 8, any order made under section 27 of the Finance Act, 1987, shall continue and have effect. Section 27 was later repealed by Taxes Consolidation Act 1997 (39/1997), ss. 1097, 1098, 1101, 1102, 1103, sch. 30, sch. 32, par. 22 (3). There is a further saver for instruments in s. 1103: (3) All instruments, documents, authorisations and letters or notices of appointment made or issued under the repealed enactments and in force immediately before the commencement of this Act shall continue in force as if made or issued under this Act. This SI is considered obsolete by the Department of Finance.

[40] Ibid.

[41] Ibid.

[42] Ibid.

[43] Ibid.

[44] This order was made under Finance Act 1987, s. 27. There is a saver for these orders in Dublin Docklands Development Authority Act 1997 (7/1997), ss. 2, 9 (7): Notwithstanding section 8, any order made under section 27 of the Finance Act, 1987, shall continue and have effect. Section 27 was later repealed by Taxes Consolidation Act 1997 (39/1997), ss. 1097, 1098, 1101, 1102, 1103, sch. 30, sch. 32, par. 22 (3). There is a further saver for instruments in s. 1103: (3) All instruments, documents, authorisations and letters or notices of appointment made or issued under the repealed enactments and in force immediately before the commencement of this Act shall continue in force as if made or issued under this Act.

[45] This SI is considered obsolete by the Department of Finance and should be revoked.

[46] This SI is considered obsolete by the Department of Finance and should be revoked.

[47] The qualifying period provided in this SI expired on 31 December 1999. It is obsolete and should be revoked.

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| | • Taxes Consolidation Act, 1997 (Section 322) (Extension of the Specified Period - Custom House Docks Area) Order 2000, S.I. No. 466 of 1999[48]<br>• Taxes Consolidation Act, 1997 (Designation of Urban Renewal Areas) Order 2000, S.I. No. 260 of 2000<br>• Taxes Consolidation Act, 1997 (Amendment of Schedule 4) Order 2001, S.I. No. 43 of 2001<br>• Taxes Consolidation Act, 1997 (No. 39 of 1997) (Date For Payment of Tax) Order 2001, S.I. No. 431 of 2001[49]<br>• Taxes Consolidation Act, 1997 (Commencement of Chapter 3 of Part 23) Order 2001, S.I. No. 505 of 2001<br>• Taxes (Electronic Transmission of Corporation Tax Returns Under Self Assessment) (Specified Provision and Appointed Day) Order 2001, S.I. No. 522 of 2001[50]<br>• Taxes Consolidation Act 1997 (Date For Payment of Preliminary Corporation Tax) Order 2002, S.I. No. 394 of 2002[51]<br>• Taxes Consolidation Act 1997 (Prescribed Research and Development Activities) Regulations 2004, S.I. No. 434 of 2004[52]<br>• Taxes Consolidation Act 1997 (sections 898H, 898I, 898J, 898L, and 898M) (Commencement) Order 2005, S.I. No. 286 of 2005<br>• Taxes (Electronic Transmission of Partnership Tax Returns) (Specified Provisions and Appointed Day) Order 2006, S.I. No. 636 of 2006[53]<br>• Tax Returns and Payments (Mandatory Electronic Filing and Payment of Tax) Regulations 2008, S.I. No. 341 of 2008<br>• National Solidarity Bond and State Savings Account 2010, S.I. No. 213 of 2010[54]<br>• Returns of Payments (Government Departments and other Bodies) Regulations 2011, S.I. No. 273 of 2011<br>• Return of Payments (Insurance Undertakings) Regulations 2011, S.I. No. 641 of 2011<br>• Return of Values (Investment Undertakings) Regulations 2013, S.I. No. 245 of 2013<br>• Taxes (Electronic Transmission of Particulars to be Supplied by New Companies) (Specified Provision and Appointed Day) Order 2016, S.I. No. 386 of 2016<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Kilcock, County Kildare) (Amendment) (No. 2) Order 2007, S.I. No. 835 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Cappoquin, County Waterford) (Amendment) (No. 2) Order 2007, S.I. No. 834 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Banagher, County Offaly) (Amendment) (No. 2) Order 2007, S.I. No. 833 of 2007 | |

[48] This SI extended specified periods to 1999 and 2000. It is considered obsolete by the Department of Finance.

[49] This SI deals with obligations in 2001 and is probably obsolete.

[50] This SI is considered obsolete by the Department of Finance and should be revoked.

[51] This SI deals with obligations in 2002 and is probably obsolete.

[52] The enabling section, s. 766, has been heavily amended, but the regulation making power in subs. (6) remains intact.

[53] This SI is considered obsolete by the Department of Finance and should be revoked.

[54] No enabling provision recited but definition of specified deposits in s. 56, as inserted by Finance Act 2007 (11/2007), s. 34(1)(a)(iv), enables the Minister to designate specified deposits.

### 35.7. Double Taxation Relief

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|---|---|---|
| Finance | Double Taxation (Relief) Act 1923 | 8/1923 |

### 35.8. Electricity Tax

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| Finance | Finance Act 2008<br>• Finance Act 2008 (Commencement of Section 30(1)) Order 2008, S.I. No. 104 of 2008[55]<br>• Finance Act 2008 (Commencement of Section 54(1)(A)(I)) Order 2008, S.I. No. 105 of 2008[56]<br>• Electricity Tax Regulations 2008, S.I. No. 385 of 2008<br>• Finance Act 2008 (Commencement of Section 46) Order 2008, S.I. No. 397 of 2008[57]<br>• Finance Act 2008 (Section 32) (Commencement of Certain Provisions) Order 2008, S.I. No. 560 of 2008[58]<br>• Finance Act 2008 (Commencement of Section 32(1)(B)) Order 2009, S.I. No. 98 of 2009[59]<br>• Finance Act 2008 (Commencement of Section 76(1)) Order 2009, S.I. No. 322 of 2009[60] | 3/2008 |

### 35.9. Income Tax

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| Finance | Taxes Consolidation Act 1997 [61] [62] [63] [64] [65] [66]<br>• Income Tax Documents Service by Post 1925 [Vol. XIII p. 453], S.R.& O. No. 36 of 1925[67]<br>• Double Taxation (Relief) Order 1926 [Vol. X p. 837], S.R.& O. No. 42 of 1926<br>• Double Income Tax on Shipping (Sweden) Relief Order 1931 [Vol. XII p. 323], S.R.& O. No. 83 of 1931<br>• Double Income Tax on Shipping (Denmark) Relief Order 1934 [Vol. XII p. 329], S.R.& O. No. 213 of 1934<br>• Relief of Double Taxation (Taxes on Income: Ireland-United States of America) Regulations 1951, S.I. No. 381 of 1951[68] | 39/1997 |

[55] The commenced provision relates to balancing charges and allowances on de-commissioning of fishing vessels.

[56] The commenced provision relates to capital gains tax.

[57] The commenced provision relates to accelerated wear and tear allowances on certain energy-efficient equipment.

[58] The commenced provision relates to relief for investement in films.

[59] The commenced provision relates to relief for investement in films.

[60] The commenced provision relates to repeal of certain excise law provisions.

[61] Finance Act, 1970 (Commencement of Section 17) Order 1970 (S.I. No. 314 of 1970) commenced s. 17 of that Act which provided for the deduction of tax in certain circumstances from payments made to subcontractors under construction contracts. Section 17 was repealed by 39/1997, ss. ss. 1097, 1098, 1102, 1103, sch. 30. This SI is therefor obsolete and should be revoked.

[62] Finance Act, 1998 (Section 47) (Commencement) Order 1998 (S.I. No. 502 of 1998) commenced s. 47 of that Act, which, with sch. 2, amended Taxes Consolidation Act 1997 (39/1997).

[63] Taxes Consolidation Act, 1997 (Section 472B) (Commencement) Order 1999 (S.I. No. 48 of 1999) commenced s. 472B of that Act, which was inserted by Finance Act 1998 (3/1998), s. 14(1)(b). The order is made under s. 14(2).

[64] Finance Act, 1998 (Section 62) (Commencement) Order 1999 (S.I. No. 65 of 1999) commenced s. 62(1) which inserted s. 486B into Taxes Consolidation Act 1997 (39/1997); the order is made under s. 62(2).

[65] Finance Act, 2000 (Section 63) (Commencement) Order 2000 (S.I. No. 183 of 2000) commenced s. 63 which inserted s. 843A into Taxes Consolidation Act 1997 (39/1997).

[66] Finance Act, 2000 (Section 48) (Commencement) Order 2000 (S.I. No. 258 of 2000) commenced s. 48 which inserted amendments to s. 481 of Taxes Consolidation Act 1997 (39/1997); it remains in force in relation to the definition of "qualifying company", as amended.

[67] This instrument was continued in force by the Income Tax Act 1967, s. 560(2). When this was repealed, instruments were continued by the Taxes Consolidation Act 1997, s. 1103. This SI is not available on the eISB, and it is uncertain if it is still in force in view of more recent requirements including those for electronic filing.

[68] This SI was superseded by S.I. No. 477 of 1997 (and see art. 29(4)), is obsolete and should be revoked.

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| | • Double Taxation Relief (Sea or Air Transport) (Kingdom of Denmark) Order 1955, S.I. No. 97 of 1955<br>• Double Taxation Relief (Sea or Air Transport) (Kingdom of Norway) Order 1955, S.I. No. 98 of 1955<br>• Double Taxation Relief (Sea or Air Transport) (Kingdom of Sweden) Order 1955, S.I. No. 99 of 1955<br>• Relief of Double Taxation (Taxes on Income: Ireland-United States of America) Regulations 1956, S.I. No. 87 of 1956[69]<br>• Income Tax (Purchased Life Annuities) Regulations 1959, S.I. No. 152 of 1959<br>• Double Taxation Relief (Sea or Air Transport) (Union of South Africa) Order 1959, S.I. No. 210 of 1959[70]<br>• Double Taxation Relief (Sea or Air Transport) (Swiss Federal Council) Order 1959, S.I. No. 211 of 1959[71]<br>• Double Taxation Relief (Taxes on Income and Capital) (Kingdom of Sweden) Order 1960, S.I. No. 191 of 1960[72]<br>• Income Tax (Employments) (Surtax) Regulations 1961, S.I. No. 231 of 1961[73]<br>• Double Taxation Relief (Taxes on Income and Capital and Gewerbesteuer (Trade Tax)) (Federal Republic of Germany) Order 1062, S.I. No. 212 of 1962<br>• Surtax Regulations 1963, S.I. No. 155 of 1963[74]<br>• Income Tax (Employments) (Surtax) Regulations 1963, S.I. No. 156 of 1963[75]<br>• Double Taxation Relief (Taxes on Income and Capital) (Royal Danish Government) Order 1964, S.I. No. 203 of 1964[76]<br>• Double Taxation Relief (Taxes on Income) (Government of Canada) Order 1967, S.I. No. 212 of 1967[77]<br>• Double Taxation Relief (Sea or Air Transport) (Finland) Order 1967, S.I. No. 232 of 1967<br>• Double Taxation Relief (Taxes on Income and Capital) (Swiss Confederation) Order 1967, S.I. No. 240 of 1967<br>• Double Taxation Relief (Taxes on Income) (Republic of Austria) Order 1967, S.I. No. 250 of 1967<br>• Double Taxation Relief (Taxes on Income and Capital) (Kingdom of the Netherlands) Order 1970, S.I. No. 22 of 1970 | |

[69] This SI was superseded by S.I. No. 477 of 1997 (and see art. 29(4)), is obsolete and should be revoked.

[70] This SI was superseded by S.I. No. 478 of 1997 (and see art. 28(3)), is obsolete and should be revoked.

[71] This SI was superseded by S.I. No. 240 of 1967 (and see art. 27(3)), is obsolete and should be revoked.

[72] This SI was superseded by S.I. No. 348 of 1987 (and see art. 30(3)), is obsolete and should be revoked.

[73] This SI was made under Finance Act 1961, s. 11, which was revoked by Income Tax Act 1967 (6/1967), with provision for continuation in force of existing instruments in s. 560(2). It was amended by Income Tax (Employments) (Sur-Tax) Regulations 1963 (S.I. No. 156 of 1963).

[74] This SI was made under Income Tax Act 1918, s. 7(8) and Finance Act 1928 (11/1928), s. 3, each repealed by Income Tax Act 1967 (6/1967), with provision for continuation in force of existing instruments in s. 560: (2) All instruments and documents made or issued under the repealed enactments and in force immediately before the commencement of this Act shall continue in force as if made or issued under this Act.

Income Tax Act 1967 was repealed by the Taxes Consolidation Act, 1997 (39/1997), ss. 1097, 1102, 1103 and sch. 30. There is a saver for instruments in s. 1103: (3) All instruments, documents, authorisations and letters or notices of appointment made or issued under the repealed enactments and in force immediately before the commencement of this Act shall continue in force as if made or issued under this Act. This saver covers all enactments repealed by 39/1997.

The SI was rendered obsolete by revocation of Regulations made by the Revenue Commissioners on the 13th day of September 1929 (S.R.& O. No. 48 of 1929) and should be revoked.

[75] This SI was made under Finance Act 1961, s. 11, which was revoked by Income Tax Act 1967 (6/1967), with provision for continuation in force of existing instruments in s. 560(2). It amended Income Tax (Employments) (Sur-tax) Regulations, 1961 (S.I. No. 231 of 1961).

[76] This SI was superseded by S.I. No. 286 of 1993 (and see art. 29(3)), is obsolete and should be revoked.

[77] This SI was superseded by S.I. No. 773 of 2004 (and see art. 29(2)), is obsolete and should be revoked.

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| | • Double Taxation Relief (Taxes on Income) (Cyprus) Order 1970, S.I. No. 79 of 1970<br>• Double Taxation Relief (Taxes on Income and Capital) (Kingdom of Norway) Order 1970, S.I. No. 80 of 1970[78]<br>• Double Taxation Relief (Taxes on Income and Capital) (Finland) Order 1970, S.I. No. 81 of 1970[79]<br>• Double Taxation Relief (Sea or Air Transport) (Belgium) Order 1970, S.I. No. 89 of 1970<br>• Double Taxation Relief (Taxes on Income) (Republic of France) Order 1970, S.I. No. 162 of 1970<br>• Double Taxation Relief (Taxes on Income) (Italy) Order 1973, S.I. No. 64 of 1973<br>• Double Taxation Relief (Taxes on Income and Capital) (Grand Duchy of Luxembourg) Order 1973, S.I. No. 65 of 1973<br>• Double Taxation Relief (Taxes on Income) (Kingdom of Belgium) Order 1973, S.I. No. 66 of 1973<br>• Double Taxation Relief (Taxes on Income) (Republic of Zambia) Order 1973, S.I. No. 130 of 1973[80]<br>• Double Taxation Relief (Taxes on Income) (Japan) Order 1974, S.I. No. 259 of 1974<br>• Double Taxation Relief (Taxes on Income) (Pakistan) Order 1974, S.I. No. 260 of 1974<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (United Kingdom) Order 1976, S.I. No. 319 of 1976<br>• Double Taxation Relief (Sea or Air Transport) (Spain) Order 1977, S.I. No. 26 of 1977<br>• Income Tax (Rent Relief) Regulations 1982, S.I. No. 318 of 1982<br>• Double Taxation Relief (Taxes on Income and Capital) (Australia) Order 1983, S.I. No. 406 of 1983<br>• Double Taxation Relief (Taxes on Income and Capital) (Swiss Confederation) Order 1984, S.I. No. 76 of 1984<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (Sweden) Order 1987, S.I. No. 348 of 1987[81]<br>• Double Taxation Relief (Air Transport Undertakings and Their Employees) (Union of Soviet Socialist Republics) Order 1987, S.I. No. 349 of 1987[82]<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (Republic of Austria) Order 1988, S.I. No. 29 of 1988[83]<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (New Zealand) Order 1988, S.I. No. 30 of 1988[84]<br>• Taxation of Companies (Self-Assessment) Regulations 1989, S.I. No. 178 of 1989[85] | |

[78] This SI was superseded by S.I. No. 520 of 2001 (and see art. 29(4)), is obsolete and should be revoked.

[79] This SI was superseded by S.I. No. 289 of 1993 (and see art. 29(3)), is obsolete and should be revoked.

[80] Superseded by Double Taxation Relief (Taxes on Income and Capital Gains) (Republic of Zambia) Order 2015 (S.I. No. 437 of 2015), this SI is obsolete and should be revoked.

[81] Income Tax Act 1967, Corporation Tax Act 1976 and ss. 1-56 of the Finance Act 1983 were repealed by the Taxes Consolidation Act, 1997 (39/1997), ss. 1097, 1102, 1103 and sch. 30. There is a saver for instruments in s. 1103: (3) All instruments, documents, authorisations and letters or notices of appointment made or issued under the repealed enactments and in force immediately before the commencement of this Act shall continue in force as if made or issued under this Act. This saver covers all enactments repealed by 39/1997.

[82] Ibid.

[83] Ibid.

[84] Ibid.

[85] Finance Act 1988 (12/1988), s. 9 was repealed by the Taxes Consolidation Act 1997 (39/1997), ss. 1097, 1102, 1103, sch. 30. There is a saver for instruments in s. 1103: (3) All instruments, documents, authorisations and letters or notices of appointment made or issued under the repealed enactments and in force immediately before the commencement of this Act shall continue in force as if made or issued under this Act. This saver covers all enactments repealed by 39/1997.

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| | • Payment of Interest on Overpaid Tax Regulations 1990, S.I. No. 176 of 1990[86]<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (Republic of Korea) Order 1991, S.I. No. 290 of 1991[87]<br>• Double Taxation Relief (Taxes on Income) (Kingdom of Denmark) Order 1993, S.I. No. 286 of 1993[88]<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (Republic of Finland) Order 1993, S.I. No. 289 of 1993[89]<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (Sweden) Order 1993, S.I. No. 398 of 1993[90]<br>• Double Taxation Relief (Taxes on Income) (Adjustment of Profits of Associated Enterprises) (European Community) Order 1994, S.I. No. 88 of 1994[91]<br>• Double Taxation Relief (Taxes on Income) (Portuguese Republic) Order 1994, S.I. No. 102 of 1994[92]<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (Kingdom of Spain) Order 1994, S.I. No. 308 of 1994[93]<br>• Double Taxation Relief (Taxes on Income) (Russian Federation) Order 1994, S.I. No. 428 of 1994[94]<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (United Kingdom) Order 1995, S.I. No. 209 of 1995[95]<br>• Double Taxation Relief (Taxes on Income) (Republic of Hungary) Order 1995, S.I. No. 301 of 1995[96]<br>• Double Taxation Relief (Taxes on Income and Capital) (Czech Republic) Order 1995, S.I. No. 321 of 1995[97]<br>• Double Taxation Relief (Taxes on Income) (Republic of Poland) Order 1995, S.I. No. 322 of 1995[98]<br>• Double Taxation Relief (Taxes on Income) (State of Israel) Order 1995, S.I. No. 323 of 1995[99]<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (United States of America) Order 1997, S.I. No. 477 of 1997[100]<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (Republic of South Africa) Order 1997, S.I. No. 478 of 1997[101] | |

[86] There are several enabling provisions which do not affect the whole SI being still in force; however, it appears to be superseded by Taxes Consolidation Act 1997 (39/1997), s. 865 as substituted by Finance Act 2003 (3/2003), s. 17, and further amended, and should be revoked.

[87] The enabling Act, Income Tax Act 1967, was repealed by the Taxes Consolidation Act 1997 (39/1997), ss. 1097, 1102, 1103, sch. 30. There is a saver for instruments there in s. 1103: (3) All instruments, documents, authorisations and letters or notices of appointment made or issued under the repealed enactments and in force immediately before the commencement of this Act shall continue in force as if made or issued under this Act. This saver covers all enactments repealed by 39/1997.

[88] Ibid.

[89] Ibid.

[90] Ibid.

[91] Ibid.

[92] Ibid.

[93] Ibid.

[94] Ibid.

[95] Ibid.

[96] Ibid.

[97] Ibid.

[98] Ibid.

[99] Ibid.

[100] The enabling section, s. 826(1), was substituted by Finance Act 2007 (11/2007) s. 35. This confirmed the regulations and they appear in schedule 24 A of the Taxes Consolidation Act 1997 (39/1997) inserted by Finance Act 2007 (11/2007), s. 35(1)(b), (3).

[101] Ibid.

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| | • Double Taxation Relief (Taxes on Income and Capital Gains) (Republic of Lithuania) Order 1997, S.I. No. 503 of 1997[102]<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (Republic of Latvia) Order 1997, S.I. No. 504 of 1997[103]<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (United Kingdom of Great Britain and Northern Ireland) Order 1998, S.I. No. 494 of 1998[104]<br>• Double Taxation Relief (Taxes on Income) (Malaysia) Order 1998, S.I. No. 495 of 1998[105]<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (Republic of Estonia) Order 1998, S.I. No. 496 of 1998[106]<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (The United Mexican States) Order 1998, S.I. No. 497 of 1998[107]<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (United States of America) Order 1999, S.I. No. 425 of 1999[108]<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (The Slovak Republic) Order 1999, S.I. No. 426 of 1999[109]<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (Romania) Order 1999, S.I. No. 427 of 1999[110]<br>• Taxes (Electronic Transmission of Certain Revenue Returns) (Specified Provisions and Appointed Day) Order 2000, S.I. No. 289 of 2000<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (The Republic of Bulgaria) Order 2000, S.I. No. 372 of 2000[111]<br>• Double Taxation Relief (Taxes on Income) (People's Republic of China) Order 2000, S.I. No. 373 of 2000[112]<br>• Taxes (Electronic Transmission of Certain Revenue Returns) (Specified Provision and Appointed Day) Order 2001, S.I. No. 112 of 2001<br>• Medical Insurance (Relief At Source) Regulations 2001, S.I. No. 129 of 2001<br>• Long-Term Care Insurance (Relief At Source) Regulations 2001, S.I. No. 130 of 2001<br>• Income Tax (Relevant Contracts) Regulations 2001, S.I. No. 131 of 2001<br>• Special Savings Incentive Accounts Regulations 2001, S.I. No. 176 of 2001<br>• Taxes (Electronic Transmission of Income Tax and Capital Gains Tax Returns Under Self Assessment) (Specified Provision and Appointed Day) Order 2001, S.I. No. 441 of 2001[113]<br>• Double Taxation Relief (Taxes on Income and on Capital) (Kingdom of Norway) Order 2001, S.I. No. 520 of 2001[114] | |

[102] Ibid.
[103] Ibid.
[104] Ibid.
[105] Ibid.
[106] Ibid.
[107] Ibid.
[108] Ibid.
[109] Ibid.
[110] Ibid.
[111] The enabling section, s. 826(1), was substituted by Finance Act 2007 (11/2007) s. 35. This confirmed the regulations and they appear in schedule 24 A of the Taxes Consolidation Act 1997 (39/1997) inserted by Finance Act 2007 (11/2007), s. 35(1)(b), (3).
[112] Ibid.
[113] Ibid.
[114] The enabling section, s. 826(1), was substituted by Finance Act 2007 (11/2007) s. 35. This confirmed the regulations and they appear in schedule 24 A of the Taxes Consolidation Act 1997 (39/1997) inserted by Finance Act 2007 (11/2007), s. 35(1)(b), (3).

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| | • Double Taxation Relief (Taxes on Income and Capital Gains) (Republic of India) Order 2001, S.I. No. 521 of 2001[115]<br>• Mortgage Interest (Relief At Source) Regulations 2001, S.I. No. 558 of 2001<br>• Taxes (Electronic Transmission of Certain Revenue Returns) (Specified Provisions and Appointed Day) Order 2002, S.I. No. 194 of 2002<br>• Taxes (Electronic Transmission of Vehicle Registration Returns) (Specified Provisions and Appointed Day) Order 2002, S.I. No. 464 of 2002[116]<br>• Taxes (Offset of Repayments) Regulations 2002, S.I. No. 471 of 2002[117]<br>• Income Tax (Employments) Regulations 2002, S.I. No. 511 of 2002<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (Republic of Slovenia) Order 2002, S.I. No. 573 of 2002[118]<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (Republic of Croatia) Order 2002, S.I. No. 574 of 2002[119]<br>• Taxes (Electronic Transmission of Relevant Contracts Returns) (Specified Provision and Appointed Day) Order 2003, S.I. No. 127 of 2003<br>• Income Tax (Employments) Regulations 2003, S.I. No. 613 of 2003<br>• Double Taxation Relief (Taxes on Income) (Adjustment of Profits of Associated Enterprises) (European Communities) Order 2004, S.I. No. 40 of 2004[120]<br>• Double Taxation Relief (Taxes on Income) (Adjustment of Profits of Associated Enterprises) (Republic of Austria, Republic of Finland and Kingdom of Sweden) Order 2004, S.I. No. 41 of 2004[121]<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Hacketstown, County Carlow) Order 2004, S.I. No. 272 of 2004[122]<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Muine Bheag (Bagenalstown), County Carlow) Order 2004, S.I. No. 273 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Tullow, County Carlow) Order 2004, S.I. No. 274 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Graiguenamanagh, County Kilkenny and Tinnahinch, County Carlow) Order 2004, S.I. No. 275 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Bailieborough, County Cavan) Order 2004, S.I. No. 276 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Ballyjamesduff, County Cavan) Order 2004, S.I. No. 277 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Cavan, County Cavan) Order 2004, S.I. No. 278 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Cootehill, County Cavan) Order 2004, S.I. No. 279 of 2004 | |

[115] Ibid.

[116] This SI provides for electronic filing of certain information relating to vehicle registration, see generally 33.5.3.

[117] The enabling provision, Taxes Consolidation Act 1997 (39/1997), s. 1006A was repealed by Finance (No. 2) Act 2008 (25/2008), s. 97 and sch. 4. This SI was continued in force under s. 960H(7) which was inserted into the Taxes Consolidation Act 1997 by Finance (No. 2) Act 2008 (25/2008), s. 97 and sch. 4: (7) The Taxes (Offset of Repayments) Regulations 2002 (S.I. No. 471 of 2002) shall have effect as if they were made under subsection (5) and had complied with subsection (6).

[118] The enabling section, s. 826(1), was substituted by Finance Act 2007 (11/2007) s. 35. This confirmed the regulations and they appear in schedule 24 A of the Taxes Consolidation Act 1997 (39/1997) inserted by Finance Act 2007 (11/2007), s. 35(1)(b), (3).

[119] Ibid.

[120] The enabling section, s. 826(1), was substituted by Finance Act 2007 (11/2007) s. 35. This confirmed the regulations and they appear in schedule 24 A of the Taxes Consolidation Act 1997 (39/1997) inserted by Finance Act 2007 (11/2007), s. 35(1)(b), (3).

[121] Ibid.

[122] This and the following SIs relate periods since expired. They are obsolete and should be revoked.

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| | • Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Ennistymon, County Clare) Order 2004, S.I. No. 280 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Kilrush, County Clare) Order 2004, S.I. No. 281 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Miltown Malbay, County Clare) Order 2004, S.I. No. 282 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Scarriff, County Clare) Order 2004, S.I. No. 283 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Sixmilebridge, County Clare) Order 2004, S.I. No. 284 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Bantry, County Cork) Order 2004, S.I. No. 285 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Cloyne, County Cork) Order 2004, S.I. No. 286 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Rathluirc (Charleville), County Cork) Order 2004, S.I. No. 287 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Doneraile, County Cork) Order 2004, S.I. No. 288 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Fermoy, County Cork) Order 2004, S.I. No. 289 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Kanturk, County Cork) Order 2004, S.I. No. 290 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Skibbereen, County Cork) Order 2004, S.I. No. 291 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Ardara, County Donegal) Order 2004, S.I. No. 292 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Ballybofey and Stranorlar, County Donegal) Order 2004, S.I. No. 293 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Ballyshannon, County Donegal) Order 2004, S.I. No. 294 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Moville, County Donegal) Order 2004, S.I. No. 295 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Ramelton, County Donegal) Order 2004, S.I. No. 296 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Ballygar, County Galway) Order 2004, S.I. No. 297 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Clifden, County Galway) Order 2004, S.I. No. 298 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Headford, County Galway) Order 2004, S.I. No. 299 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Loughrea, County Galway) Order 2004, S.I. No. 300 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Portumna, County Galway) Order 2004, S.I. No. 301 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Cahersiveen, County Kerry) Order 2004, S.I. No. 302 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Castleisland, County Kerry) Order 2004, S.I. No. 303 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Killorglin, County Kerry) Order 2004, S.I. No. 304 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Listowel, County Kerry) Order 2004, S.I. No. 305 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Castledermot, County Kildare) Order 2004, S.I. No. 306 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Kilcock, County Kildare) Order 2004, S.I. No. 307 of 2004 | |

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| | • Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Kilcullen, County Kildare) Order 2004, S.I. No. 308 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Monasterevan, County Kildare) Order 2004, S.I. No. 309 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Rathangan, County Kildare) Order 2004, S.I. No. 310 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Callan, County Kilkenny) Order 2004, S.I. No. 311 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Castlecomer, County Kilkenny) Order 2004, S.I. No. 312 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Piltown, County Kilkenny) Order 2004, S.I. No. 313 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Thomastown, County Kilkenny) Order 2004, S.I. No. 314 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Urlingford, County Kilkenny) Order 2004, S.I. No. 315 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Mountmellick, County Laois) Order 2004, S.I. No. 316 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Mountrath, County Laois) Order 2004, S.I. No. 317 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Portarlington, County Laois) Order 2004, S.I. No. 318 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Rathdowney, County Laois) Order 2004, S.I. No. 319 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Abbeyfeale, County Limerick) Order 2004, S.I. No. 320 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Castleconnell, County Limerick) Order 2004, S.I. No. 321 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Croom, County Limerick) Order 2004, S.I. No. 322 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Kilmallock, County Limerick) Order 2004, S.I. No. 323 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Rathkeale, County Limerick) Order 2004, S.I. No. 324 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Ardee, County Louth) Order 2004, S.I. No. 325 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Carlingford, County Louth) Order 2004, S.I. No. 326 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Castlebellingham, County Louth) Order 2004, S.I. No. 327 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Dunleer, County Louth) Order 2004, S.I. No. 328 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Castleblayney County Monaghan) Order 2004, S.I. No. 339 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Ballinrobe, County Mayo) Order 2004, S.I. No. 329 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Belmullet, County Mayo) Order 2004, S.I. No. 330 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Claremorris, County Mayo) Order 2004, S.I. No. 331 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Foxford, County Mayo) Order 2004, S.I. No. 332 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Newport, County Mayo) Order 2004, S.I. No. 333 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Duleek, County Meath) Order 2004, S.I. No. 334 of 2004 | |

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| | • Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Kells, County Meath) Order 2004, S.I. No. 335 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Oldcastle, County Meath) Order 2004, S.I. No. 336 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Trim, County Meath) Order 2004, S.I. No. 337 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Ballybay, County Monaghan) Order 2004, S.I. No. 338 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Clones, County Monaghan) Order 2004, S.I. No. 340 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Banagher, County Offaly) Order 2004, S.I. No. 341 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Clara, County Offaly) Order 2004, S.I. No. 342 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Edenderry, County Offaly) Order 2004, S.I. No. 343 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Ferbane, County Offaly) Order 2004, S.I. No. 344 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Roscommon, County Roscommon) Order 2004, S.I. No. 345 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Bellaghy-Charlestown, County Sligo) Order 2004, S.I. No. 346 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Rosses Point, County Sligo) Order 2004, S.I. No. 347 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Borrisokane, County Tipperary) Order 2004, S.I. No. 348 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Littleton, County Tipperary) Order 2004, S.I. No. 349 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Nenagh, County Tipperary) Order 2004, S.I. No. 350 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Templemore, County Tipperary) Order 2004, S.I. No. 351 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Cahir, County Tipperary) Order 2004, S.I. No. 352 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Cashel, County Tipperary) Order 2004, S.I. No. 353 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Fethard, County Tipperary) Order 2004, S.I. No. 354 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Killenaule, County Tipperary) Order 2004, S.I. No. 355 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Cappoquin, County Waterford) Order 2004, S.I. No. 356 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Kilmacthomas, County Waterford) Order 2004, S.I. No. 357 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Portlaw, County Waterford) Order 2004, S.I. No. 358 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Tallow, County Waterford) Order 2004, S.I. No. 359 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Castlepollard, County Westmeath) Order 2004, S.I. No. 360 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Kilbeggan, County Westmeath) Order 2004, S.I. No. 361 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Moate, County Westmeath) Order 2004, S.I. No. 362 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Bunclody, County Wexford) Order 2004, S.I. No. 363 of 2004 | |

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| | • Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Ferns, County Wexford) Order 2004, S.I. No. 364 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Gorey, County Wexford) Order 2004, S.I. No. 365 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Taghmon, County Wexford) Order 2004, S.I. No. 366 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Baltinglass, County Wicklow) Order 2004, S.I. No. 367 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Carnew, County Wicklow) Order 2004, S.I. No. 368 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Dunlavin, County Wicklow) Order 2004, S.I. No. 369 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Rathdrum, County Wicklow) Order 2004, S.I. No. 370 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Tinahely, County Wicklow) Order 2004, S.I. No. 371 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Carlow Town) Order 2004, S.I. No. 568 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Shannon, County Clare) Order 2004, S.I. No. 589 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Blackpool/Shandon, Cork) Order 2005, S.I. No. 590 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Cork City Docks Area) Order 2004, S.I. No. 591 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Bandon, County Cork) Order 2004, S.I. No. 592 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Cobh, County Cork) Order 2004, S.I. No. 593 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Mallow, County Cork) Order 2004, S.I. No. 594 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Passage West, County Cork) Order 2004, S.I. No. 595 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Buncrana, County Donegal) Order 2004, S.I. No. 596 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Ballymun, Dublin) Order 2004, S.I. No. 597 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (H.A.R.P., Dublin) Order 2004, S.I. No. 598 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Inchicore/Kilmainham, Dublin) Order 2004, S.I. No. 599 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Liberties/Coombe, Dublin) Order 2004, S.I. No. 600 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (North East Inner City, Dublin) Order 2004, S.I. No. 601 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (O'connell Street, Dublin) Order 2004, S.I. No. 602 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Tallaght, Dublin) Order 2004, S.I. No. 603 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Balbriggan, County Dublin) Order 2004, S.I. No. 604 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Blanchardstown, County Dublin) Order 2004, S.I. No. 605 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Clondalkin, County Dublin) Order 2004, S.I. No. 606 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Dun Laoghaire, County Dublin) Order 2004, S.I. No. 607 of 2004 | |

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| | • Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Galway City) Order 2004, S.I. No. 608 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Tuam, County Galway) Order 2004, S.I. No. 609 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Tralee, County Kerry) Order 2004, S.I. No. 610 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Athy, County Kildare) Order 2004, S.I. No. 611 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Kildare Town) Order 2004, S.I. No. 612 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Kilkenny City) Order 2004, S.I. No. 613 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Portlaoise, County Laois) Order 2004, S.I. No. 614 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Limerick City) Order 2004, S.I. No. 615 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Newcastle West, County Limerick) Order 2004, S.I. No. 616 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Longford Town) Order 2004, S.I. No. 617 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Drogheda, County Louth) Order 2004, S.I. No. 618 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Dundalk, County Louth) Order 2004, S.I. No. 619 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Ballina, County Mayo) Order 2004, S.I. No. 620 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Navan, County Meath) Order 2004, S.I. No. 621 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Monaghan Town) Order 2004, S.I. No. 622 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Birr, County Offaly) Order 2004, S.I. No. 623 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Tullamore, County Offaly) Order 2004, S.I. No. 624 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Carrick-On-Suir, County Tipperary) Order 2004, S.I. No. 625 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Roscrea, County Tipperary) Order 2004, S.I. No. 626 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Thurles, County Tipperary) Order 2004, S.I. No. 627 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Tipperary Town) Order 2004, S.I. No. 628 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Sligo Town) Order 2004, S.I. No. 629 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Waterford City) Order 2004, S.I. No. 630 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Dungarvan, County Waterford) Order 2004, S.I. No. 631 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Athlone, County Westmeath) Order 2004, S.I. No. 632 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Mullingar, County Westmeath) Order 2004, S.I. No. 633 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (New Ross, County Wexford) Order 2004, S.I. No. 634 of 2004<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Arklow, County Wicklow) Order 2004, S.I. No. 635 of 2004 | |

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| | • Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Wicklow Town) Order 2004, S.I. No. 636 of 2004<br>• Taxes Consolidation Act 1997 (Living Over The Shop Scheme) (Qualifying Streets) (Cork) Order 2004, S.I. No. 637 of 2004<br>• Taxes Consolidation Act 1997 (Living Over The Shop) (Qualifying Streets) (Dublin) Order 2004, S.I. No. 638 of 2004<br>• Taxes Consolidation Act 1997 (Living Over The Shop) (Qualifying Streets) (Galway) Order 2004, S.I. No. 639 of 2004<br>• Taxes Consolidation Act 1997 (Living Over The Shop) (Qualifying Street) (Waterford) Order 2004, S.I. No. 640 of 2004<br>• Taxes Consolidation Act 1997 (Living Over The Shop Scheme) (Qualifying Streets) (Limerick) Order 2004, S.I. No. 641 of 2004<br>• Income Tax (Relevant Contracts) Regulations 2004, S.I. No. 761 of 2004[123]<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (Government of Canada) Order 2004, S.I. No. 773 of 2004[124]<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (Government of the Hellenic Republic) Order 2004, S.I. No. 774 of 2004[125]<br>• Double Taxation Relief (Taxes on Income and on Capital) (Republic of Iceland) Order 2004, S.I. No. 775 of 2004[126]<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (Republic of Chile) Order 2005, S.I. No. 815 of 2005[127]<br>• Double Taxation Relief (Taxes on Income) (Portuguese Republic) Order 2005, S.I. No. 816 of 2005[128]<br>• Taxes (Electronic Transmission of Details of Certain Interest Payments) (Specified Provisions and Appointed Day) Order 2005, S.I. No. 874 of 2005<br>• Double Taxation Relief (Taxes on Income) (Adjustment of Profits of Associated Enterprises) (Accession States) Order 2006, S.I. No. 112 of 2006[129]<br>• Pensions (Incentive Tax Credits) Regulations 2006, S.I. No. 243 of 2006<br>• Taxes Consolidation Act 1997 (Qualifying town Renewal Areas) (Ardara, County Donegal) (Amendment) Order 2007, S.I. No. 309 of 2007<br>• Taxes (Electronic Transmission of Certain Excise Returns) (Specified Provisions and Appointed Day) Order 2007, S.I. No. 544 of 2007<br>• Taxes (Electronic Transmission of Statements Made By Certain High-Income Individuals) (Specified Provision and Appointed Day) Order 2007, S.I. No. 830 of 2007<br>• Income Tax (Relevant Contracts) (Amendment) Regulations 2008, S.I. No. 80 of 2008<br>• Return of Payments (Banks, Building Societies, Credit Unions and Savings Banks) Regulations 2008, S.I. No. 136 of 2008<br>• Taxes (Electronic Transmission of Vat Eservices Returns and Vies Statements) (Specified Provisions and Appointed Day) Order 2008, S.I. No. 339 of 2008<br>• Tax Returns and Payments (Mandatory Electronic Filing and Payment of Tax) Regulations 2008, S.I. No. 341 of 2008 | |

[123] Though the enabling section (s. 531) is heavily amended, the SI appears to remain in force.

[124] The enabling section, s. 826(1), was substituted by Finance Act 2007 (11/2007) s. 35. This confirmed the regulations and they appear in schedule 24 A of the Taxes Consolidation Act 1997 (39/1997) inserted by Finance Act 2007 (11/2007), s. 35(1)(b), (3).

[125] Ibid.

[126] Ibid.

[127] Ibid.

[128] Ibid.

[129] The enabling section, s. 826(1), was substituted by Finance Act 2007 (11/2007) s. 35. This confirmed the regulations and they appear in schedule 24 A of the Taxes Consolidation Act 1997 (39/1997) inserted by Finance Act 2007 (11/2007), s. 35(1)(b), (3).

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| | • Taxes Consolidation Act 1997 (Accelerated Capital Allowances for Energy Efficient Equipment) Order 2008, S.I. No. 399 of 2008<br>• Double Taxation Relief (Taxes on Income) (Socialist Republic of Vietnam) Order 2008, S.I. No. 453 of 2008<br>• Exchange of Information Relating to Tax Matters and Double Taxation Relief (Taxes on Income) (Isle of Man) Order 2008, S.I. No. 459 of 2008<br>• Double Taxation Relief (Taxes on Income) (Republic of Macedonia) Order 2008, S.I. No. 463 of 2008<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (Republic of Turkey) Order 2008, S.I. No. 501 of 2008<br>• Double Taxation Relief (Taxes on Income) (Malta) Order 2008, S.I. No. 502 of 2008<br>• Income Tax (Employments) Regulations 2008, S.I. No. 592 of 2008<br>• Taxes Consolidation Act 1997 (Accelerated Capital Allowances For Energy Efficient Equipment) Order 2009, S.I. No. 76 of 2009<br>• Taxes (Electronic Transmission of Air Travel Tax Returns) (Specified Provisions and Appointed Day) Order 2009, S.I. No. 135 of 2009[130]<br>• Return of Payments (Banks, Building Societies, Credit Unions and Savings Banks) (Amendment) Regulations 2009, S.I. No. 254 of 2009<br>• Medical Insurance (Age-related Tax Credit Relief At Source) Regulations 2009, S.I. No. 343 of 2009<br>• Taxes Consolidation Act 1997 (Accelerated Capital Allowances For Energy Efficient Equipment) (Amendment) (No. 2) Order 2009, S.I. No. 393 of 2009<br>• Taxes Consolidation Act 1997 (Accelerated Capital Allowances For Energy Efficient Equipment) (Amendment) (No. 3) Order 2009, S.I. No. 549 of 2009<br>• Income Tax (Employments) Regulations 2009, S.I. No. 573 of 2009<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (Bosnia and Herzegovina) Order 2010, S.I. No. 17 of 2010<br>• Double Taxation Relief (Taxes on Income) (Georgia) Order 2010, S.I. No. 18 of 2010<br>• Double Taxation Relief (Taxes on Income) (Republic of Moldova) Order 2010, S.I. No. 19 of 2010<br>• Double Taxation Relief (Taxes on Income) (Republic of Serbia) Order 2010, S.I. No. 20 of 2010<br>• Exchange of Information Relating to Taxes (Anguilla) Order 2010, S.I. No. 21 of 2010<br>• Exchange of Information Relating to Taxes (Bermuda) Order 2010, S.I. No. 22 of 2010<br>• Agreement Concerning Information on Tax Matters (Cayman Islands) Order 2010, S.I. No. 23 of 2010<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (Kingdom of Bahrain) Order 2010, S.I. No. 24 of 2010<br>• Double Taxation Relief (Taxes on Income and on Capital) (Republic of Belarus) Order 2010, S.I. No. 25 of 2010<br>• Exchange of Information Relating to Taxes (Gibraltar) Order 2010, S.I. No. 26 of 2010<br>• Exchange of Information Relating to Tax Matters and Double Taxation Relief (Taxes on Income) (Guernsey) Order 2010, S.I. No. 27 of 2010<br>• Exchange of Information Relating to Tax Matters and Double Taxation Relief (Taxes on Income) (Jersey) Order 2010, S.I. No. 28 of 2010<br>• Exchange of Information Relating to Taxes (Liechtenstein) Order 2010, S.I. No. 29 of 2010<br>• Exchange of Information Relating to Taxes (Turks and Caicos Islands) Order 2010, S.I. No. 30 of 2010 | |

[130] This SI is obsolete because of the abolition of Air Travel Tax by S.I. No. 130 of 2014, and should be revoked.

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| | • Taxes Consolidation Act 1997 (Accelerated Capital Allowances for Energy Efficient Equipment) (Amendment) Order 2010, S.I. No. 214 of 2010<br>• Taxes Consolidation Act 1997 (Accelerated Capital Allowances for Energy Efficient Equipment) (Amendment) (No. 2) Order 2010, S.I. No. 341 of 2010<br>• Taxes Consolidation Act 1997 (Accelerated Capital Allowances for Energy Efficient Equipment) (Amendment) (No. 3) Order 2010, S.I. No. 501 of 2010<br>• Taxes Consolidation Act 1997 (Accelerated Capital Allowances for Energy Efficient Equipment) (Amendment) (No. 4) Order 2010, S.I. No. 580 of 2010<br>• Taxes (Publication of Names of Tax Defaulters) Order 2010, S.I. No. 643 of 2010<br>• Income Tax (Relevant Contracts) (Amendment) Regulations 2010, S.I. No. 674 of 2010<br>• Mandatory Disclosure of Certain Transactions Regulations 2011, S.I. No. 7 of 2011<br>• Double Taxation Relief (Taxes on Income) (Republic of Albania) Order 2011, S.I. No. 16 of 2011<br>• Double Taxation Relief (Taxes on Income) (Hong Kong Special Administrative Region) Order 2011, S.I. No. 17 of 2011<br>• Double Taxation Relief (Taxes on Income) (Montenegro) Order 2011, S.I. No. 18 of 2011<br>• Double Taxation Relief (Taxes on Income) (Kingdom of Morocco) Order 2011, S.I. No. 19 of 2011<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (United Arab Emirates) Order 2011, S.I. No. 20 of 2011<br>• Double Taxation Relief (Taxes on Income) (State Of Kuwait) Order 2011, S.I. No. 21 of 2011<br>• Exchange of Information Relating to Tax Matters (Antigua and Barbuda) Order 2011, S.I. No. 22 of 2011<br>• Exchange of Information Relating to Tax Matters (Belize) Order 2011, S.I. No. 23 of 2011<br>• Exchange of Information Relating to Taxes (British Virgin Islands) Order 2011, S.I. No. 24 of 2011<br>• Exchange of Information Relating to Tax Matters (Cook Islands) Order 2011, S.I. No. 25 of 2011<br>• Exchange of Information Relating to Tax Matters (Republic of the Marshall Islands) Order 2011, S.I. No. 26 of 2011<br>• Exchange of Information Relating to Tax Matters (Saint Lucia) Order 2011, S.I. No. 27 of 2011<br>• Exchange of Information Relating to Tax Matters (Saint Vincent and the Grenadines) Order 2011, S.I. No. 28 of 2011<br>• Exchange of Information Relating to Tax Matters (Samoa) Order 2011, S.I. No. 29 of 2011<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (Republic of Austria) Order 2011, S.I. No. 30 of 2011<br>• Double Taxation Relief (Taxes on Income and on Capital) (Federal Republic of Germany) Order 2011, S.I. No. 31 of 2011<br>• Double Taxation Relief (Taxes on Income) (Malaysia) Order 2011, S.I. No. 32 of 2011<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (Republic of South Africa) Order 2011, S.I. No. 33 of 2011<br>• Double Taxation Relief (Taxes on Income) (Republic of Singapore) Order 2011, S.I. No. 34 of 2011 | |

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| | • Taxes (Electronic Transmission of Third Party Returns) (Specified Provisions and Appointed Day) Order 2011, S.I. No. 188 of 2011<br>• Taxes Consolidation Act 1997 (Accelerated Capital Allowances for Energy Efficient Equipment) (Amendment) Order 2011, S.I. No. 199 of 2011<br>• Tax Returns and Payments (Mandatory Electronic Filing and Payment of Tax) Regulations 2011, S.I. No. 223 of 2011<br>• Taxes Consolidation Act 1997 (Accelerated Capital Allowances for Energy Efficient Equipment) (Amendment) (No. 2) Order 2011, S.I. No. 317 of 2011<br>• Mortgage Interest (Relief at Source) Regulations 2011, S.I. No. 424 of 2011<br>• Taxes Consolidation Act 1997 (Accelerated Capital Allowances for Energy Efficient Equipment) (Amendment) (No. 3) Order 2011, S.I. No. 545 of 2011<br>• Return of Payments (Insurance Undertakings) Regulations 2011, S.I. No. 641 of 2011<br>• Taxes Consolidation Act 1997 (Accelerated Capital Allowances for Energy Efficient Equipment) (Amendment) (No. 4) Order 2011, S.I. No. 675 of 2011<br>• Double Taxation Relief (Taxes on Income and on Capital) (Republic of Armenia) Order 2012, S.I. No. 21 of 2012<br>• Double Taxation Relief (Taxes on Income and on Capital) (Federal Republic of Germany) Order 2012, S.I. No. 22 of 2012<br>• Exchange of Information Relating to Tax Matters (Grenada) Order 2012, S.I. No. 23 of 2012<br>• Exchange of Information Relating to Tax Matters (Republic of Vanuatu) Order 2012, S.I. No. 24 of 2012<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (Republic of Panama) Order 2012, S.I. No. 25 of 2012<br>• Double Taxation Relief (Taxes on Income) (Kingdom of Saudi Arabia) Order 2012, S.I. No. 26 of 2012<br>• Taxes Consolidation Act 1997 (Accelerated Capital Allowances for Energy Efficient Equipment) (Amendment) (No. 1) Order 2012, S.I. No. 107 of 2012<br>• Tax Returns and Payments (Mandatory Electronic Filing and Payment of Tax) Regulations 2012, S.I. No. 156 of 2012<br>• Mineral Oil Tax Regulations 2012, S.I. No. 231 of 2012<br>• Income Tax (Employments) Regulations 2012, S.I. No. 253 of 2012<br>• Returns of Payment Transactions by Payment Settlers (Merchant Acquirers) Regulations 2012, S.I. No. 324 of 2012<br>• Taxes Consolidation Act 1997 (Accelerated Capital Allowances for Energy Efficient Equipment) (Amendment) (No. 2) Order 2012, S.I. No. 459 of 2012<br>• Taxes (Electronic Transmission of Returns of Oil Movements) (Specified Provisions and Appointed Day) Order 2012, S.I. No. 527 of 2012<br>• Income Tax and Corporation Tax (Relevant Contracts Tax) Regulations 2012, S.I. No. 576 of 2012<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (Arab Republic of Egypt) Order 2013, S.I. No. 27 of 2013<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (State of Qatar) Order 2013, S.I. No. 28 of 2013<br>• Exchange of Information Relating to Taxes (San Marino) Order 2013, S.I. No. 29 of 2013<br>• Double Taxation Relief (Taxes on Income and on Capital) (Swiss Confederation) Order 2013, S.I. No. 30 of 2013 | |

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| | • Double Taxation Relief (Taxes on Income and on Property) (Republic of Uzbekistan) Order 2013, S.I. No. 31 of 2013<br>• Agreement to Improve Tax Compliance and Provide for Reporting and Exchange of Information concerning Tax Matters (United States of America) Order 2013, S.I. No. 33 of 2013<br>• Mutual Assistance in Tax Matters Order 2013, S.I. No. 34 of 2013<br>• Exchange of Information Relating to Tax Matters (Montserrat) Order 2013, S.I. No. 82 of 2013<br>• Taxes Consolidation Act 1997 (Accelerated Capital Allowances for Energy Efficient Equipment) (Amendment) (No. 1) Order 2013, S.I. No. 123 of 2013<br>• Taxes Consolidation Act 1997 (Cessation of section 472A in respect of certain claims) Order 2013, S.I. No. 227 of 2013<br>• Taxes Consolidation Act 1997 (Cessation of section 88A in respect of certain claims) Order 2013, S.I. No. 229 of 2013<br>• Return of Values (Investment Undertakings) Regulations 2013, S.I. No. 245 of 2013<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (Ukraine) Order 2013, S.I. No. 397 of 2013<br>• Exchange of Information Relating to Taxes and Tax Matters (Dominica) Order 2013, S.I. No. 398 of 2013<br>• Income Tax and Corporation Tax (Relevant Contracts Tax) (Amendment) Regulations 2013, S.I. No. 412 of 2013<br>• Taxes Consolidation Act 1997 (Accelerated Capital Allowances for Energy Efficient Equipment) (Amendment) (No. 2) Order 2013, S.I. No. 482 of 2013<br>• Taxes (Electronic Transmission of Tax Returns by Certain PAYE Taxpayers) (Specified Provision and Appointed Day) Order 2014, S.I. No. 186 of 2014<br>• Taxes Consolidation Act 1997 (Accelerated Capital Allowances for Energy Efficient Equipment) (Amendment) (No. 1) Order 2014, S.I. No. 208 of 2014<br>• Financial Accounts Reporting (United States of America) Regulations 2014, S.I. No. 292 of 2014<br>• Taxes (Electronic Transmission of Tax Returns under Self-Assessment) (Specified Provision and Appointed Day) Order 2014, S.I. No. 364 of 2014<br>• Taxes (Electronic Transmission of Partnership Tax Returns) (Specified Provision and Appointed Day) Order 2014, S.I. No. 365 of 2014<br>• Taxes Consolidation Act 1997 (Section 960EA) (Payment of Tax by Credit Card via Internet) (Amendment) Regulations 2014, S.I. No. 433 of 2014<br>• Taxes Consolidation Act 1997 (Section 960EA) (Payment of Tax by Credit Card) (Notification by Telephone) (Amendment) Regulations 2014, S.I. No. 434 of 2014<br>• Taxes Consolidation Act 1997 (Section 667C) (Commencement) Order 2014, S.I. No. 455 of 2014<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (Kingdom of Thailand) Order 2014, S.I. No. 465 of 2014<br>• Double Taxation Relief (Taxes on Income) (Kingdom of Belgium) Order 2014, S.I. No. 466 of 2014<br>• Double Taxation Relief (Taxes on Income) (Botswana) Order 2014, S.I. No. 467 of 2014<br>• Double Taxation Relief (Taxes on Income) (Kingdom of Denmark) Order 2014, S.I. No. 468 of 2014<br>• Double Taxation Relief (Taxes on Income and on Capital) (Grand Duchy of Luxembourg) Order 2014, S.I. No. 469 of 2014 | |

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| | • Tax Returns and Payments (Mandatory Electronic Filing and Payment of Tax) Regulations 2014, S.I. No. 572 of 2014<br>• Taxes Consolidation Act 1997 (Accelerated Capital Allowances for Energy Efficient Equipment) (Amendment) (No. 2) Order 2014, S.I. No. 605 of 2014<br>• Universal Social Charge (Amendment) Regulations 2014, S.I. No. 614 of 2014<br>• Income Tax and Corporation Tax (Relevant Contracts Tax) (Amendment) Regulations 2015, S.I. No. 5 of 2015<br>• Income Tax and Corporation Tax (Film Withholding Tax) Regulations 2015, S.I. No. 18 of 2015<br>• Mandatory Disclosure of Certain Transactions (Amendment) Regulations 2015, S.I. No. 28 of 2015<br>• Return of Payments (Banks, Building Societies, Credit Unions and Savings Banks) (Amendment) Regulations 2015, S.I. No. 56 of 2015<br>• Taxes Consolidation Act 1997 (Living City Initiative) (Special Regeneration Area) (Cork) Order 2015, S.I. No. 182 of 2015<br>• Taxes Consolidation Act 1997 (Living City Initiative) (Special Regeneration Area) (Dublin) Order 2015, S.I. No. 183 of 2015<br>• Taxes Consolidation Act 1997 (Living City Initiative) (Special Regeneration Area) (Galway) Order 2015, S.I. No. 184 of 2015<br>• Taxes Consolidation Act 1997 (Living City Initiative) (Special Regeneration Area) (Kilkenny) Order 2015, S.I. No. 185 of 2015<br>• Taxes Consolidation Act 1997 (Living City Initiative) (Special Regeneration Area) (Kilkenny) Order 2015, S.I. No. 186 of 2015<br>• Taxes Consolidation Act 1997 (Living City Initiative) (Special Regeneration Area) (Waterford) Order 2015, S.I. No. 187 of 2015<br>• Taxes Consolidation Act 1997 (Accelerated Capital Allowances for Energy Efficient Equipment) (Amendment) (No. 1) Order 2015, S.I. No. 254 of 2015<br>• Taxes (Electronic Transmission of Betting Duty and Betting Intermediary Duty Returns) (Specified Provisions and Appointed Day) Order 2015, S.I. No. 339 of 2015<br>• Double Taxation Relief (Taxes on Income) (Federal Democratic Republic of Ethiopia) Order 2015, S.I. No. 435 of 2015<br>• Double Taxation Relief (Taxes on Income) (Pakistan) Order 2015, S.I. No. 436 of 2015<br>• Double Taxation Relief (Taxes on Income and Capital Gains) (Republic of Zambia) Order 2015, S.I. No. 437 of 2015<br>• Double Taxation Relief (Taxes on Income and on Capital) (Federal Republic of Germany) Order 2015, S.I. No. 438 of 2015<br>• Exchange of Information Relating to Tax Matters (Argentine Republic) Order 2015, S.I. No. 439 of 2015<br>• Exchange of Information Relating to Tax Matters (Commonwealth of The Bahamas) Order 2015, S.I. No. 440 of 2015<br>• Exchange of Information Relating to Tax Matters (Saint Christopher (Saint Kitts) and Nevis) Order 2015, S.I. No. 441 of 2015<br>• Financial Accounts Reporting (United States of America) (Amendment) Regulations 2015, S.I. No. 501 of 2015<br>• Returns of Certain Information by Reporting Financial Institutions Regulations 2015, S.I. No. 583 of 2015<br>• Taxes Consolidation Act 1997 (Accelerated Capital Allowances for Energy Efficient Equipment) (Amendment) (No. 2) Order 2015, S.I. No. 587 of 2015<br>• Mandatory Automatic Exchange of Information in the Field of Taxation Regulations 2015, S.I. No. 609 of 2015 | |

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| | • Universal Social Charge (Amendment) Regulations 2015, S.I. No. 619 of 2015<br>• Taxes Consolidation Act 1997 (Prescribed Form) Regulations 2015, S.I. No. 630 of 2015<br>• Tax Returns and Payments (Mandatory Electronic Repayment) Regulations 2016, S.I. No. 207 of 2016<br>• Taxes Consolidation Act 1997 (Accelerated Capital Allowances for Energy Efficient Equipment) (Amendment) (No. 1) Order 2016, S.I. No. 446 of 2016<br>• Customs (Electronic Filing of Returns) Order 2016, S.I. No. 614 of 2016<br>• Customs (Mandatory Electronic Filing) (Specified Persons) Regulations 2016, S.I. No. 615 of 2016<br>• Taxes Consolidation Act 1997 (Accelerated Capital Allowances for Energy Efficient Equipment) (Amendment) (No. 2) Order 2016, S.I. No. 626 of 2016<br>• Taxes (Country-By-Country Reporting) Regulations 2016, S.I. No. 653 of 2016<br>• Universal Social Charge (Amendment) Regulations 2016, S.I. No. 654 of 2016<br>• Mineral Oil Tax (Electronic Transmission of Home Consumption and Stock Return) (Specified Provision and Appointed Day) Order 2017, S.I. No. 33 of 2017<br>• Mineral Oil Tax (Mandatory Electronic Filing and Miscellaneous Amendments) Regulations 2017, S.I. No. 34 of 2017<br>• Registration of Farm Partnerships and Succession Farm Partnerships Regulations 2017, S.I. No. 273 of 2017[131]<br>• Taxes Consolidation Act 1997 (Accelerated Capital Allowances for Energy Efficient Equipment) (Amendment) (No. 1) Order 2017, S.I. No. 306 of 2017<br>• Double Taxation Relief (Taxes on Income) (Republic of Kazakhstan) Order 2017, S.I. No. 479 of 2017<br>• Exchange of Information Relating to Tax Matters (Macao Special Administrative Region of the People's Republic of China) Order 2017, S.I. No. 480 of 2017<br>• Taxes Consolidation Act 1997 (Accelerated Capital Allowances for Energy Efficient Equipment) (Amendment) (No. 2) Order 2017, S.I. No. 593 of 2017<br>• Income Tax (Employments) Regulations 2017, S.I. No. 623 of 2017<br>• Universal Social Charge (Amendment) Regulations 2017, S.I. No. 624 of 2017<br>• Financial Accounts Reporting (United States of America) (Amendment) Regulations 2018, S.I. No. 19 of 2018<br>• Taxes Consolidation Act 1997 (Section 960EA) (Revocation) Regulations 2018, S.I. No. 109 of 2018<br>• Sugar Sweetened Drinks Tax (Electronic Transmission of Returns) (Specified Provisions and Appointed Day) Order 2018, S.I. No. 138 of 2018<br>• Income Tax (Employments) Regulations 2018, S.I. No. 345 of 2018<br>• Taxes Consolidation Act 1997 (Accelerated Capital Allowances for Energy Efficient Equipment) (Amendment) (No. 1) Order 2018, S.I. No. 349 of 2018<br>• Investment Undertaking Electronic Account Filing Requirements Regulations 2018, S.I. No. 368 of 2018<br>• Universal Social Charge Regulations 2018, S.I. No. 510 of 2018 | |

[131] Register of registered farm partnerships established under S.I. No. 247 of 2015, reg. 3, continued in existence as if established under this SI, notwithstanding revocation of S.I. No. 247 of 2015 by reg. 8.

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| | • Multilateral Convention to Implement Tax Treaty Related Measures Order 2018, S.I. No. 440 of 2018<br>• Film Regulations 2019, S.I. No. 119 of 2019<br>• Film (Regional Film Development Uplift) (Amendment) Regulations 2019, S.I. No. 358 of 2019<br>• Double Taxation Relief (Taxes on Income and on Capital) (Swiss Confederation) Order 2019, S.I. No. 459 of 2019<br>• Financial Accounts Reporting (United States of America) (Amendment) Regulations 2020, S.I. No. 245 of 2020<br>• Taxes Consolidation Act 1997 (Section 519C(1)) (Prescribed Persons) Order 2020, S.I. No. 357 of 2020<br>• Taxes Consolidation Act 1997 (Covid Restrictions Support Scheme) (Percentage Adjustment) Order 2021, S.I. No. 104 of 2021<br>• Taxes Consolidation Act 1997 (Covid Restrictions Support Scheme) (Date Adjustment) Order 2021, S.I. No. 220 of 2021<br>• Taxes Consolidation Act 1997 (Covid Restrictions Support Scheme) (Date Adjustment) (No. 2) Order 2021, S.I. No. 504 of 2021<br>• Double Taxation Relief (Taxes on Income) (Republic of Kosovo) Order 2021, S.I. No. 507 of 2021<br>• Double Taxation Relief (Taxes on Income and on Capital) (Federal Republic of Germany) Order 2021, S.I. No. 508 of 2021<br>• Taxes Consolidation Act 1997 (Section 835D(3)) Order 2021., S.I. No. 686 of 2021<br>• Double Taxation Relief (Taxes On Income) (Guernsey) Order 2022, S.I. No. 490 of 2022<br>• Double Taxation Relief (Taxes On Income) (Isle of Man) Order 2022, S.I. No. 491 of 2022<br>• Digital Games Regulations 2022, S.I. No. 593 of 2022<br>• Income Tax (Employments) Regulations 2022, S.I. No. 690 of 2022<br>• Mandatory Automatic Exchange of Information (Platform Operators) in the Field of Taxation Regulations 2022, S.I. No. 705 of 2022<br>• Finance Act 2022 (Temporary Business Energy Support Scheme) (Energy Costs Threshold Aggregate Amount) Order 2023, S.I. No. 73 of 2023<br>• Finance Act 2022 (Temporary Business Energy Support Scheme) (Energy Costs Threshold Aggregate Amount) (No. 2) Order 2023, S.I. No. 74 of 2023<br>• Finance Act 2022 (Temporary Business Energy Support Scheme) (Specified Period) Order 2023, S.I. No. 75 of 2023<br>• Taxes Consolidation Act 1997 (Living Over the Shop Scheme) (Qualifying Streets) (Waterford) (Amendment) Order 2007, S.I. No. 504 of 2007<br>• Taxes Consolidation Act 1997 (Living Over the Shop Scheme) (Qualifying Streets) (Limerick) (Amendment) Order 2007, S.I. No. 503 of 2007<br>• Taxes Consolidation Act 1997 (Living Over the Shop Scheme) (Qualifying Streets) (Galway) (Amendment) Order 2007, S.I. No. 502 of 2007<br>• Taxes Consolidation Act 1997 (Living Over the Shop Scheme) (Qualifying Streets) (Dublin) (Amendment) Order 2007, S.I. No. 501 of 2007<br>• Taxes Consolidation Act 1997 (Living Over the Shop Scheme)(Qualifying Streets) (Cork) (Amendment) Order 2007, S.I. No. 500 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Wicklow Town) (Amendment) Order 2007, S.I. No. 499 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Waterford City) (Amendment) Order 2007, S.I. No. 498 of 2007 | |

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| | • Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Tullamore, County Offaly) (Amendment) Order 2007, S.I. No. 497 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Tuam, County Galway) (Amendment) Order 2007, S.I. No. 496 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Tralee, County Kerry) (Amendment) Order 2007, S.I. No. 495 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Tipperary Town) (Amendment) Order 2007, S.I. No. 494 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Thurles, County Tipperary) (Amendment) Order 2007, S.I. No. 493 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Tallaght, Dublin) (Amendment) Order 2007, S.I. No. 492 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Sligo Town) (Amendment) Order 2007, S.I. No. 491 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Shannon, County Clare) (Amendment) Order 2007, S.I. No. 490 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Roscrea, County Tipperary) (Amendment) Order 2007, S.I. No. 489 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Portlaoise, County Laois) (Amendment) Order 2007, S.I. No. 488 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Passage West, County Cork) (Amendment) Order 2007, S.I. No. 487 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (O'Connell Street, Dublin) (Amendment) Order 2007, S.I. No. 486 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (North East Inner City, Dublin) (Amendment) Order 2007, S.I. No. 485 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Newcastle West, County Limerick) (Amendment) Order 2007, S.I. No. 484 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (New Ross, County Wexford) (Amendment) Order 2007, S.I. No. 483 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Navan, County Meath) (Amendment) Order 2007, S.I. No. 482 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Mullingar, County Westmeath) (Amendment) Order 2007, S.I. No. 481 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Monaghan Town) (Amendment) Order 2007, S.I. No. 480 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Mallow, County Cork) (Amendment) Order 2007, S.I. No. 479 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Longford Town) (Amendment) Order 2007, S.I. No. 478 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Limerick City) (Amendment) Order 2007, S.I. No. 477 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Liberties/coombe, Dublin) (Amendment) Order 2007, S.I. No. 476 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Kilkenny City) (Amendment) Order 2007, S.I. No. 475 of 2007 | |

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| | • Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Kildare Town) (Amendment) Order 2007, S.I. No. 474 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Inchicore/kilmainham, Dublin) (Amendment) Order 2007, S.I. No. 473 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (H.a.r.p., Dublin) (Amendment) Order 2007, S.I. No. 472 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Galway City) (Amendment) Order 2007, S.I. No. 471 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Dungarvan, County Waterford) (Amendment) Order 2007, S.I. No. 470 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Dundalk, County Louth) (Amendment) Order 2007, S.I. No. 469 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Dun Laoghaire, County Dublin) (Amendment) Order 2007, S.I. No. 468 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Drogheda, County Louth) (Amendment) Order 2007, S.I. No. 467 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Cork City Docks Area) (Amendment) Order 2007, S.I. No. 466 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Cobh, County Cork) (Amendment) Order 2007, S.I. No. 465 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Clondalkin, County Dublin) (Amendment) Order 2007, S.I. No. 464 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Carrick-On-Suir, County Tipperary) (Amendment) Order 2007, S.I. No. 463 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Carlow Town) (Amendment) Order 2007, S.I. No. 462 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Buncrana, County Donegal) (Amendment) Order 2007, S.I. No. 461 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Blanchardstown, County Dublin) (Amendment) Order 2007, S.I. No. 460 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Blackpool/shandon, Cork) (Amendment) Order 2007, S.I. No. 459 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Birr, County Offaly) (Amendment) Order 2007, S.I. No. 458 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Bandon, County Cork) (Amendment) Order 2007, S.I. No. 457 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Ballymun, Dublin) (Amendment) Order 2007, S.I. No. 456 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Ballina, County Mayo) (Amendment) Order 2007, S.I. No. 455 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Balbriggan, County Dublin) (Amendment) Order 2007, S.I. No. 454 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Athy, County Kildare) (Amendment) Order 2007, S.I. No. 453 of 2007 | |

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| | • Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Athlone, County Westmeath) (Amendment) Order 2007, S.I. No. 452 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Arklow, County Wicklow) (Amendment) Order 2007, S.I. No. 451 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Urlingford, County Kilkenny) (Amendment) Order 2007, S.I. No. 445 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Tullow, County Carlow) (Amendment) Order 2007, S.I. No. 444 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Trim, County Meath) (Amendment) Order 2007, S.I. No. 443 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Tinahely, County Wicklow) (Amendment) Order 2007, S.I. No. 442 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Thomastown, County Kilkenny) (Amendment) Order 2007, S.I. No. 441 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Templemore, County Tipperary) (Amendment) Order 2007, S.I. No. 440 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Tallow, County Waterford) (Amendment) Order 2007, S.I. No. 439 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Taghmon, County Wexford) (Amendment) Order 2007, S.I. No. 438 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Skibbereen, County Cork) (Amendment) Order 2007, S.I. No. 437 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Sixmilebridge, County Clare) (Amendment) Order 2007, S.I. No. 436 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Scarriff, County Clare) (Amendment) Order 2007, S.I. No. 435 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Rosses Point, County Sligo) (Amendment) Order 2007, S.I. No. 434 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Roscommon, County Roscommon) (Amendment) Order 2007, S.I. No. 433 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Rathkeale, County Limerick) (Amendment) Order 2007, S.I. No. 432 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Rathdrum, County Wicklow) (Amendment) Order 2007, S.I. No. 431 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Rathdowney, County Laois) (Amendment) Order 2007, S.I. No. 430 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Rathangan, County Kildare) (Amendment) Order 2007, S.I. No. 429 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Ramelton, County Donegal) (Amendment) Order 2007, S.I. No. 428 of 2007 | |

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| | • Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Portumna, County Galway) (Amendment) Order 2007, S.I. No. 427 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Portlaw, County Waterford) (Amendment) Order 2007, S.I. No. 426 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Portarlington, County Laois) (Amendment) Order 2007, S.I. No. 425 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Piltown, County Kilkenny) (Amendment) Order 2007, S.I. No. 424 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Oldcastle, County Meath) (Amendment) Order 2007, S.I. No. 423 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Newport, County Mayo) (Amendment) Order 2007, S.I. No. 422 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Nenagh, County Tipperary) (Amendment) Order 2007, S.I. No. 405 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Moville, County Donegal) (Amendment) Order 2007, S.I. No. 404 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Mountrath, County Laois) (Amendment) Order 2007, S.I. No. 403 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Mountmellick, County Laois) (Amendment) Order 2007, S.I. No. 402 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Monasterevan, County Kildare) (Amendment) Order 2007, S.I. No. 401 of 1997<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Moate, County Westmeath) (Amendment) Order 2007, S.I. No. 400 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Miltown Malbay, County Clare) (Amendment) Order 2007, S.I. No. 399 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Loughrea, County Galway) (Amendment) Order 2007, S.I. No. 398 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Littleton, County Tipperary) (Amendment) Order 2007, S.I. No. 397 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Listowel, County Kerry) (Amendment) Order 2007, S.I. No. 396 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Kilrush, County Clare) (Amendment) Order 2007, S.I. No. 395 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Kilmallock, County Limerick) (Amendment) Order 2007, S.I. No. 394 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Kilmacthomas, County Waterford) (Amendment) Order 2007, S.I. No. 393 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Killorglin, County Kerry) (Amendment) Order 2007, S.I. No. 392 of 2007 | |

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| | • Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Killenaule, County Tipperary) (Amendment) Order 2007, S.I. No. 391 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Kilcullen, County Kildare) (Amendment) Order 2007, S.I. No. 390 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Kilcock, County Kildare) (Amendment) Order 2007, S.I. No. 389 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Kilbeggan, County Westmeath) (Amendment) Order 2007, S.I. No. 388 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Kells, County Meath) (Amendment) Order 2007, S.I. No. 387 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Kanturk, County Cork) (Amendment) Order 2007, S.I. No. 386 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Headford, County Galway) (Amendment) Order 2007, S.I. No. 385 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Hacketstown, County Carlow) (Amendment) Order 2007, S.I. No. 384 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Graiguenamanagh, County Kilkenny and Tinnahinch, County Carlow) (Amendment) Order 2007, S.I. No. 383 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Gorey, County Wexford) (Amendment) Order 2007, S.I. No. 382 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Foxford, County Mayo) (Amendment) Order 2007, S.I. No. 381 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Fethard, County Tipperary) (Amendment) Order 2007, S.I. No. 380 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Ferns, County Wexford) (Amendment) Order 2007, S.I. No. 379 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Fermoy, County Cork) (Amendment) Order 2007, S.I. No. 378 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Ferbane, County Offaly) (Amendment) Order 2007, S.I. No. 365 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Ennistymon, County Clare) (Amendment) Order 2007, S.I. No. 364 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Edenderry County Offaly) (Amendment) Order 2007, S.I. No. 363 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Dunleer, County Louth) (Amendment) Order 2007, S.I. No. 362 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Dunlavin, County Wicklow) (Amendment) Order 2007, S.I. No. 361 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Duleek, County Meath) (Amendment) Order 2007, S.I. No. 360 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Doneraile, County Cork) (Amendment) Order 2007, S.I. No. 359 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Croom, County Limerick) (Amendment) Order 2007, S.I. No. 358 of 2007 | |

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| | • Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Cootehill, County Cavan) (Amendment) Order 2007, S.I. No. 357 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Cloyne, County Cork) (Amendment) Order 2007, S.I. No. 356 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Clones, County Monaghan) (Amendment) Order 2007, S.I. No. 350 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Clifden, County Galway) (Amendment) Order 2007, S.I. No. 349 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Claremorris, County Mayo) (Amendment) Order 2007, S.I. No. 348 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Clara, County Offaly) (Amendment) Order 2007, S.I. No. 347 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Rathluirc (Charleville), County Cork) (Amendment) Order 2007, S.I. No. 346 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Cavan, County Cavan) (Amendment) Order 2007, S.I. No. 345 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Castlepollard, County Westmeath) (Amendment) Order 2007, S.I. No. 344 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Castleisland, County Kerry) (Amendment) Order 2007, S.I. No. 343 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Castledermot, County Kildare) (Amendment) Order 2007, S.I. No. 342 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Castleconnell, County Limerick) (Amendment) Order 2007, S.I. No. 341 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Castlecomer, County Kilkenny) (Amendment) Order 2007, S.I. No. 340 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Castleblayney, County Monaghan) (Amendment) Order 2007, S.I. No. 339 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Castlebellingham, County Louth) (Amendment) Order 2007, S.I. No. 338 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Cashel, County Tipperary) (Amendment) Order 2007, S.I. No. 337 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Carnew, County Wicklow) (Amendment) Order 2007, S.I. No. 336 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Carlingford, County Louth) (Amendment) Order 2007, S.I. No. 335 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Cappoquin, County Waterford) (Amendment) Order 2007, S.I. No. 334 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Callan, County Kilkenny) (Amendment) Order 2007, S.I. No. 333 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Cahir, County Tipperary) (Amendment) Order 2007, S.I. No. 332 of 2007 | |

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| | • Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Caherisiveen, County Kerry) (Amendment) Order 2007, S.I. No. 331 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Bunclody, County Wexford) (Amendment) Order 2007, S.I. No. 330 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Borrisokane, County Tipperary) (Amendment) Order 2007, S.I. No. 329 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Belmullet, County Mayo) (Amendment) Order 2007, S.I. No. 328 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Bellaghy - Charlestown, County Sligo) (Amendment) Order 2007, S.I. No. 327 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Bantry, County Cork) (Amendment) Order 2007, S.I. No. 326 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Banagher, County Offaly) (Amendment) Order 2007, S.I. No. 325 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Baltinglass, County Wicklow) (Amendment) Order 2007, S.I. No. 324 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Ballyshannon, County Donegal) (Amendment) Order 2007, S.I. No. 323 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Ballyjamesduff, County Cavan) (Amendment) Order 2007, S.I. No. 322 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Ballygar, County Galway) (Amendment) Order 2007, S.I. No. 321 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Ballybofey-Stranorlar, County Donegal) (Amendment) Order 2007, S.I. No. 320 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Ballybay, County Monaghan) (Amendment) Order 2007, S.I. No. 319 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Ballinrobe, County Mayo) (Amendment) Order 2007, S.I. No. 318 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Bailieborough, County Cavan) (Amendment) Order 2007, S.I. No. 317 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Muinebheag (Bagenalstown), County Carlow) (Amendment) Order 2007, S.I. No. 316 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Ardee, County Louth) (Amendment) Order 2007, S.I. No. 315 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Abbeyfeale, County Limerick) (Amendment) Order 2007, S.I. No. 308 of 2007<br>• Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Banagher, County Offaly) Order 2004 (Amendment Number 2) Order 2005, S.I. No. 837 of 2005 | |

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| | • Taxes Consolidation Act 1997 (Qualifying Town Renewal Areas) (Banagher, County Offaly) Order 2004 (Amendment) Order 2005, S.I. No. 411 of 2005<br>• Taxes Consolidation Act 1997 (Qualifying Urban Renewal Areas) (Tallaght, Dublin) Order 2004 (Amendment) Order 2005, S.I. No. 410 of 2005<br>• Quoted Eurobonds (Designation of Recognised Clearing Systems) Order, 1995, S.I. No. 15 of 1995<br>• Film (Enhanced Credit for Lower Budget Film) (Amendment) Regulations 2025, S.I. No. 197 of 2025 | |
| Finance | Finance Act 2023<br>• Finance Act 2023 (Section 7) (Commencement) Order 2023, S.I. No. 239 of 2023 | 11/2023 |
| Finance | Finance (No. 2) Act 2023<br>• Finance (No. 2) Act 2023 (Section 41) (Commencement) Order 2024, S.I. No. 125 of 2024 | 39/2023 |

### 35.10. Local Property Tax

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|---|---|---|
| Finance | Finance (Local Property Tax) Act 2012[132]<br>• Finance (Local Property Tax) Act 2012 (Section 1) (Specified Date) Order 2012, S.I. No. 589 of 2012<br>• Finance (Local Property Tax) Regulations 2013, S.I. No. 91 of 2013<br>• Finance (Local Property Tax) (Pyrite Exemption) Regulations 2013, S.I. No. 147 of 2013<br>• Local Property Tax (Local Adjustment Factor) Regulations 2014, S.I. No. 296 of 2014<br>• Local Property Tax (Local Adjustment Factor) (Amendment) (No. 2) Regulations 2014, S.I. No. 439 of 2014<br>• Finance (Local Property Tax) Act 2012 (Section 13(3)) Order 2020, S.I. No. 458 of 2020<br>• Local Property Tax (Local Adjustment Factor) (Amendment) Regulations 2021, S.I. No. 285 of 2021<br>• Local Property Tax (Local Adjustment Factor) Regulations 2022, S.I. No. 358 of 2022<br>• Local Property Tax (Local Adjustment Factor) Regulations 2026, S.I. No. 198 of 2026 | 52/2012 |
| Finance | Finance (Local Property Tax) (Amendment) Act 2013 | 4/2013 |
| Finance | Finance (Local Property Tax) (Amendment) Act 2015 | 50/2015 |
| Finance | Finance (Local Property Tax) (Amendment) Act 2021 | 31/2021 |
| Finance | Finance (Local Property Tax and Other Provisions) (Amendment) Act 2025<br>• Finance (Local Property Tax and Other Provisions) (Amendment) Act 2025 (Commencement) Order 2025, S.I. No. 341 of 2025 | 6/2025 |

[132] Finance Act 1983 (Commencement of Section 107A) Order 2003 (S.I. No. 513 of 2003) commenced Finance Act 1983, s. 107A(1) as inserted by Finance Act 2003 (3/2003), s. 155. Section 107A provides, in relation to Residential Property Tax: (1) The provisions of section 159A and 159B of the Stamp Duties Consolidation Act 1999 (inserted by the Finance Act 2003) shall, with any necessary modifications for the purpose of so corresponding, apply to the provisions of this Part in relation to amounts to be repaid, and the interest to be paid in respect of such amounts under section 107. Residential Property Tax was abolished by Finance Act 1997 (22/1997), s. 131. S.I. No. 513 of 2003 is therefore obsolete and should be revoked.

### 35.11. Mineral Oil Tax

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| Finance | Finance Act 1999 [133]<br>• Finance Act, 1999 (Commencement of Certain Provisions of Chapter 1 of Part 2) Order 2001, S.I. No. 412 of 2001<br>• Mineral Oil Tax (Amendment) Regulations 2002, S.I. No. 399 of 2002[134]<br>• Mineral Oil Tax (Amendment) Regulations 2004, S.I. No. 193 of 2004[135]<br>• Finance Act 1999 (Commencement of Section 98A) Order 2005, S.I. No. 123 of 2005[136]<br>• Mineral Oil Tax (Amendment) Regulations 2005, S.I. No. 285 of 2005[137]<br>• Finance Act 1999 (Commencement of Substituted Section 98A) Order 2006, S.I. No. 581 of 2006[138]<br>• Mineral Oil Tax Regulations 2012, S.I. No. 231 of 2012<br>• Mineral Oil Tax (Amendment) Regulations 2013, S.I. No. 230 of 2013<br>• Mineral Oil Tax (Amendment) Regulations 2015, S.I. No. 19 of 2015<br>• Mineral Oil Tax (Amendment) (Returns of Oil Movement by Electronic Means) Regulations 2015, S.I. No. 158 of 2015<br>• Mineral Oil Tax (Mandatory Electronic Filing and Miscellaneous Amendments) Regulations 2017, S.I. No. 34 of 2017<br>• Mineral Oil Tax (Prescribed Markers) (Amendment) Regulations 2023, S.I. No. 592 of 2023 | 2/1999 |

### 35.12. Natural Gas Carbon Tax

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| Finance | Finance Act 2010<br>• Finance Act 2010 (Section 133 (1)) (Commencement) Order 2010, S.I. No. 147 of 2010[139]<br>• Natural Gas Carbon Tax Regulations 2010, S.I. No. 191 of 2010<br>• Finance Act 2010 (Commencement of Section 44) Order 2010, S.I. No. 196 of 2010[140]<br>• Finance Act 2010 (Section 37(1)(i)) (Commencement) Order 2011, S.I. No. 114 of 2011[141]<br>• Finance Act 2010 (Section 37(1)(f), (g) and (h)) (Commencement) Order 2011, S.I. No. 115 of 2011[142]<br>• Customs and Excise (Provision of Information relating to Persons, Conveyances and Goods) Regulations 2011, S.I. No. 410 of 2011[143] | 5/2010 |

### 35.13. Solid Fuel Carbon Tax

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| Finance | Finance Act 2010 | 5/2010* |

[133] Finance Act, 1998 (Commencement of Section 90) Order 1998 (S.I. No. 206 of 1998) commenced Finance Act 1998 (3/1998), s. 90, which was repealed by Finance Act 1999, s. 106 and sch. 3 part 1. The provision which s. 90 amended, Finance Act 1935 (28/1935), s. 21, was also repealed by s. 106 and sch. 3 part 1. S.I. No. 206 of 1998 is therefore obsolete and should be revoked.

[134] Rendered obsolete by revocation of S.I. No. 442 of 2001, this SI should be revoked.

[135] Rendered obsolete by revocation of S.I. No. 442 of 2001, this SI should be revoked.

[136] This SI commenced s. 98A which was later substituted and the substitution commenced by S.I. No. 581 of 2006. This SI is therefore obsolete and should be revoked.

[137] This SI amended S.I. No. 442 of 2001, which was revoked by S.I. No. 231 of 2012. It is therefore obsolete and should be revoked.

[138] This SI commenced a substituted s. 98A of this Act. This section ceased to have effect on 31 December 2010, making this SI obsolete. It should be revoked.

[139] This SI commenced a provision relating to VAT, which was repealed by Value-Added Tax Consolidation Act 2010, ss. 124(6) and 125. It is therefore obsolete and should be revoked.

[140] This SI relates to acceleration of wear and tear allowances for certain energy-efficient equipment.

[141] The provision commenced relates to income tax and interest payments by certain deposit takers.

[142] The provisions commenced relate to income tax and interest payments by certain deposit takers.

[143] This SI relates to customs and excise.

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| | • Finance Act 2010 (Commencement of Chapter 3 of Part 3) Order 2013, S.I. No. 127 of 2013<br>• Solid Fuel Carbon Tax Regulations 2013, S.I. No. 191 of 2013 | |

### 35.14. Stamp Duties

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| Finance | Stamp Duties Consolidation Act 1999[144]<br>• Stamp Duty (Particulars to be Delivered) Regulations 1995, S.I. No. 144 of 1995[145]<br>• Stamp Duty (Particulars to be Delivered) (Amendment) Regulations 2003, S.I. No. 542 of 2003<br>• Housing (Floor Area Compliance Certificate Inspection) Regulations 2004, S.I. No. 128 of 2004<br>• Stamp Duty (Designation of Exchanges and Markets) Regulations 2007, S.I. No. 651 of 2007<br>• Stamp Duty (Designation of Exchanges and Markets) (No. 2) Regulations 2007, S.I. No. 677 of 2007<br>• Stamp Duty (Designation of Exchanges and Markets) Regulations 2008, S.I. No. 156 of 2008<br>• Stamp Duty (Designation of Clearing Houses) Regulations 2008, S.I. No. 250 of 2008<br>• Stamp Duty (Designation of Clearing Houses) (No. 2) Regulations 2008, S.I. No. 302 of 2008<br>• Stamp Duty (Designation of Exchanges and Markets) (No. 2) Regulations 2008, S.I. No. 321 of 2008<br>• Stamp Duty (Designation of Market) Regulations 2008, S.I. No. 468 of 2008<br>• Stamp Duty (Designation of Exchanges and Markets) Regulations 2009, S.I. No. 46 of 2009<br>• Stamp Duty (Designation of Exchanges and Markets) (No. 2) Regulations 2009, S.I. No. 99 of 2009<br>• Stamp Duty (Designation of Clearing Houses) Regulations 2009, S.I. No. 118 of 2009<br>• Stamp Duty (Designation of Exchanges and Markets) (No. 3) Regulations 2009, S.I. No. 184 of 2009<br>• Stamp Duty (Designation of Exchanges and Markets) (No. 4) Regulations 2009, S.I. No. 331 of 2009<br>• Stamp Duty (E-stamping of Instruments) Regulations 2009, S.I. No. 476 of 2009[146]<br>• Stamp Duty (Designation of Exchanges and Markets) Regulations 2010, S.I. No. 53 of 2010<br>• Stamp Duty (Designation of Exchanges and Markets) (No. 2) Regulations 2010, S.I. No. 168 of 2010<br>• Stamp Duty (Designation of Exchanges and Markets) (No. 3) Regulations 2010, S.I. No. 395 of 2010<br>• Stamp Duty (Designation of Exchanges and Clearing Houses) Regulations 2010, S.I. No. 559 of 2010<br>• Stamp Duty (Designation of Exchanges and Markets) Regulations 2011, S.I. No. 15 of 2011 | 31/1999 |

[144] Finance Act, 1962 (Commencement of Section 17) Order, 1962 (S.I. No. 130 of 1962) commenced Finance Act 1962 (15/1962), s. 17 which excluded the payment of stamp duties for certain purposes; s. 17 was repealed by 31/1999, ss. 160, 163, sch. 3. S.I. No. 130 of 1962 is therefore obsolete and should be revoked.

[145] The enabling provision was Finance Act 1994 (13/1994), s. 107, which was repealed by Stamp Duties Consolidation Act 1999 (31/1999), s. 160 and sch. 3. The 1999 Act, s. 162 and sch. 4 amended this SI by substituting the enabling provision as s. 12 of the 1999 Act.

[146] S.I. Nos. 233 of 2012 and 234 of 2012 dis-apply this SI to instruments made after July 2012.

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| | • Stamp Duty (E-stamping of Instruments) (Amendment) Regulations 2011, S.I. No. 87 of 2011[147]<br>• Stamp Duty (Designation of Exchanges and Markets) (No. 2) Regulations 2011, S.I. No. 92 of 2011<br>• Stamp Duty (E-stamping of Instruments) (Amendment) (No. 2) Regulations 2011, S.I. No. 222 of 2011[148]<br>• Stamp Duty (E-stamping of Instruments) (Amendment) Regulations 2012, S.I. No. 233 of 2012<br>• Stamp Duty (E-stamping of Instruments and Self-Assessment) Regulations 2012, S.I. No. 234 of 2012<br>• Stamp Duty (Designation of Exchanges and Markets) Regulations 2012, S.I. No. 491 of 2012<br>• Stamp Duty (Designation of Clearing Houses) Regulations 2013, S.I. No. 192 of 2013<br>• Stamp Duty (Designation of Exchanges and Markets) Regulations 2014, S.I. No. 256 of 2014<br>• Stamp Duty (Designation of Exchange and Markets) (No. 2) Regulations 2014, S.I. No. 423 of 2014<br>• Stamp Duty (Designation of Exchange and Markets) Regulations 2018, S.I. No. 10 of 2018<br>• Stamp Duty (Designation of Exchange and Markets) (No. 2) Regulations 2018, S.I. No. 195 of 2018<br>• Stamp Duty (Designation of Exchanges and Markets) (No. 3) Regulations 2018, S.I. No. 411 of 2018<br>• Stamp Duty (Designation of Exchanges and Markets) Regulations 2019, S.I. No. 158 of 2019<br>• Stamp Duty (Designation of Exchanges and Markets) (No. 2) Regulations 2019, S.I. No. 159 of 2019<br>• Stamp Duty (Designation of Exchanges and Markets) (No.3) Regulations 2019, S.I. No. 160 of 2019<br>• Stamp Duty (Designation Of Exchanges And Markets) (No.4) Regulations 2019, S.I. No. 204 of 2019<br>• Stamp Duty (Designation of Exchanges and Markets) (No.5) Regulations 2019, S.I. No. 699 of 2019<br>• Stamp Duty (Designation of Exchanges and Markets) (No.1) Regulations 2020, S.I. No. 87 of 2020<br>• Stamp Duty (Designation of Exchanges and Markets) (No.1) Regulations 2021., S.I. No. 72 of 2021<br>• Stamp Duty (Designation of Exchanges and Markets) (No.2) Regulations 2021, S.I. No. 270 of 2021<br>• Stamp Duty (Designation of Exchanges and Markets) Regulations 2026, S.I. No. 318 of 2026 | |
| Finance | Finance Act 1911<br>• Revenue and Post Office (Powers and Duties) Order 1925, S.R.& O. No. 30 of 1925[149]<br>• Revenue and Post Office (Powers and Duties) (No. 2) Order, 1925, S.R.& O. No. 31 of 1925[150] | 1 & 2 Geo. 5, c. 48 |

[147] S.I. Nos. 233 of 2012 and 234 of 2012 dis-apply this SI to instruments made after July 2012.

[148] S.I. Nos. 233 of 2012 and 234 of 2012 dis-apply this SI to instruments made after July 2012.

[149] This SI concerned allowance for and repurchase of stamps required for purpose of National Insurance Act 1911 and Unemployment Act 1920, both repealed. It it appears to be obsolete and should be revoked.

[150] This SI concerned allowance for and repurchase of stamps "authorised to be used in the payment of duties of postages", assigning the relevant powers to the Minister for Posts and Telegraphs (currently the Minister for Communications, Energy and Natural Resources).

### 35.15. Sugar Sweetened Drinks Tax

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|---|---|---|
| Finance | Finance Act 2017*<br>• Finance Act 2017 (Section 10) (Commencement) Order 2017, S.I. No. 643 of 2017<br>• Finance Act 2017 (section 68) (Commencement) Order 2018, S.I. No. 238 of 2018<br>• Sugar Sweetened Drinks Tax Regulations 2018, S.I. No. 139 of 2018<br>• Finance Act 2017 (Commencement of Chapter 1 of Part 2) Order 2018, S.I. No. 131 of 2018 | 41/2017 |

### 35.16. Table Waters Tax

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| Finance | Finance (New Duties) Act 1916<br>• Table Waters Regulations 1916, S.R.& O. No. 708 of 1916[151]<br>• Table Waters (Amendment) Regulations 1980, S.I. No. 218 of 1980[152]<br>• Table Waters (Amendment) Regulations 1981, S.I. No. 200 of 1981[153] | 6 & 7 Geo. 5, c. 11 |

### 35.17. Tobacco Products Tax

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| Finance | Finance Act 2005<br>• Motor Vehicles Excise Duty Regulations 1984, S.I. No. 361 of 1984[154]<br>• Television and Gramophone Records Regulations 1984, S.I. No. 363 of 1984[155]<br>• Finance (Excise Duty on Tobacco Products) Act 1977 (Section 2A(5)) Order 1996, S.I. No. 303 of 1996[156]<br>• Finance Act 2005 (Commencement of Sections 100 and 104(1)(b)) Order 2005, S.I. No. 225 of 2005[157]<br>• Finance Act 2005 (Commencement of Certain Provisions of Chapter 2 of Part 2) Order 2005, S.I. No. 284 of 2005[158]<br>• Finance Act 2005 (Commencement of Section 87) Order 2005, S.I. No. 291 of 2005[159]<br>• Finance Act 2005 (Section 21 (1)(e)(ii)) (Commencement) Order 2005, S.I. No. 570 of 2005[160] | 5/2005 |

[151] Duties on table waters were terminated by Finance Act 1992 (9/1992), s. 152. These SIs are therefore obsolete and should be revoked.

[152] Ibid.

[153] Ibid.

[154] The original enabling provision, Finance (Excise Duty on Tobacco Products) Act 1977 (32/1977) was repealed by Finance Act 2005 (5/2005), ss. 81 (1), 86 and sch. 3 part 1. There is a saver for regulations in s. 81: - (2) If and in so far as a provision of this Chapter operates, as from the day appointed under section 86 , in substitution for a provision of the repealed enactments, any order or regulation made or having effect as if made, and any thing done or having effect as if done, under the substituted provision before that day shall be treated as from that day as if it were an order or regulation made or a thing done under such provision of this Chapter. It is unclear whether these regulations are caught by the saver. This SI is also enabled by Finance Act 1984 (9/1984), s. 75, which remains in force. The SI refers widely to S.I. No. 57 of 1979, which was revoked by Finance (No. 2) Act 1992 (28/1992), s. 5, by way of an amendment to Finance Act 1992 (9/1992). It is considered expired by the Revenue Commissioners and should be revoked.

[155] The original enabling provision, Finance Act 1984 (9/1984), s. 75, remains in force. This SI is also enabled as regards reg. 25 by Finance (Excise Duty on Tobacco Products) Act 1977 (32/1977), which was repealed by Finance Act 2005 (5/2005), ss. 81 (1), 86 and sch. 3 part 1. There is a saver for regulations in s. 81: (see above). It is unclear whether reg. 25 is caught by the saver. The SI refers widely to S.I. No. 57 of 1979, which was revoked by Finance (No. 2) Act 1992 (28/1992), s. 5, by way of an amendment to Finance Act 1992 (9/1992). It is the view of the Revenue Commissioners that the circumstances giving rise to these duties no longer exist; this SI should be revoked.

[156] The original enabling provision, Finance (Excise Duty on Tobacco Products) Act 1977 (32/1977) was repealed by Finance Act 2005 (5/2005), ss. 81 (1), 86 and sch. 3 part 1. There is a saver for regulations in s. 81: (see above). However a new tax stamp system was put in place by the 2005 Act, superseding the tax stamps provided for in the substituted s. 74 of the 1977 Act. This SI is therefore obsolete and should be revoked.

[157] The commenced provisions relate to value added tax.

[158] The commenced provisions relate to mineral oil tax.

[159] The commenced provision amended Finance (Excise Duty on Tobacco Products) Act 1977 (32/1977), repealed by Finance Act 2005 (5/2005), s. 81 and sch. 3. This SI is therefore obsolete and should be revoked.

[160] The commenced provision relates to retirement benefits.

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| | • Finance Act 2005 (Chapter 3 of Part 2) Commencement Order 2006, S.I. No. 229 of 2006<br>• Tobacco Products Tax Regulations 2006, S.I. No. 261 of 2006<br>• Finance Act 2005 (Commencement of Section 32) Order 2006, S.I. No. 399 of 2006[161]<br>• Finance Act 2005 (Commencement of Section 16) Order 2007, S.I. No. 170 of 2007[162] | |
| Finance | Finance Act 1994<br>• Finance Act, 1994 (Commencement of Section 25 (1) (A) (I)) Order 1994, S.I. No. 227 of 1994[163]<br>• Finance Act, 1994 (Commencement of Sections 93 and 96 (A)) Order 1995, S.I. No. 184 of 1995[164]<br>• Finance Act, 1994 (Commencement of Chapter I of Part II) (Excise Duty on Cigarettes) Order 1995, S.I. No. 232 of 1995[165]<br>• Finance Act, 1994 (Commencement of Section 89 (1)) Order, 1995, S.I. No. 279 of 1995[166]<br>• Finance Act, 1994 (Commencement of Chapter I of Part II) (Excise Duty on Tobacco Products Other Than Cigarettes) Order, 1996, S.I. No. 302 of 1996[167] | 13/1994 |

## 35.18. Value-Added Tax

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|---|---|---|
| Finance | Value-Added Tax Consolidation Act 2010 [168] [169] [170] [171]<br>• Value-Added Tax (Specified Day) Order 1972, S.I. No. 180 of 1972[172] | 31/2010 |

[161] The commenced provision relates to qualifying farmers.

[162] The commenced provision relates to tax treatment of company directors and employees granted rights to acquire shares or other assets.

[163] This SI commences s. 25(1)(a)(i) (dealting with collective investment undertakings), which was repealed with the rest of Part 1 (ss. 1-66) by Taxes Consolidation Act 1997 (39/1997), ss. 1097, 1098, 1102, 1103, sch. 30. It is therefore obsolete and should be revoked.

[164] This SI commences s. 93 and 96(a) (relating to value added tax), which were repealed with the rest of Part 3 (ss. 90-101) by VAT Consolidation Act 2010, 31/2010, ss. 123, 125 & sch. 8, pt. 1. It is therefore obsolete and should be revoked.

[165] This Order appoints the date for coming into operation of the main provisions of the Finance Act, 1994 relating to use of tax stamps for excise duty purposes on cigarette packages and for particular provisions relating to the same system (Part II ch. I, ss. 67-77). S. 67 concerns definitions, ss. 68-75 amend 32/1977, since repealed. S. 76 amends Finance Act 1939 (18/1939) although para. (b) inserts two definitions which refer to 32/1977, repealed. S. 77 concerns commencement of that chapter. Revenue consider that this order is obsolete as the provisions of the Finance Act 1994 have been replaced by current legislation. However, the SI appears to remain in effect in relation to s. 76, and should be revoked.

[166] This SI commenced Finance Act 1994 (13/1994), s. 89 (relating to betting duty), since repealed by Finance Act 2005 (5/2005), s. 80 and sch. 3. It is therefore obsolete and should be revoked.

[167] This Order appoints the date for coming into operation of the main provisions of the Finance Act, 1994 relating to use of tax stamps for excise purposes on tobacco products, are made available to tobacco products other than cigarettes (Part II ch. I, ss. 67-77). S. 67 concerns definitions, ss. 68-75 amend 32/1977, since repealed. S. 76 amends Finance Act 1939 (18/1939) with reference to cigarettes only, and para. (b) inserts two definitions which refer to 32/1977, repealed. S. 77 concerns commencement of this chapter. Revenue consider that this order is obsolete as the provisions of the Finance Act 1994 have been replaced by current legislation. As the SI relates to tobacco products other than cigarettes, the commencement of s. 76 (which deals with cigarettes only) is not relevant to this SI. It is therefore obsolete and should be revoked.

[168] Repealed Value-Added Tax Act 1972 (22/1972), subject to transitional provisions.

[169] Repealed Value-Added Tax (Amendment) Act 1978 (34/1978) and accordingly its commencement order S.I. No. 8 of 1979 has become obsolete and should be revoked.

[170] Finance Act, 1995 (Section 134 (1)) (Commencement) Order, 1996 (S.I. No. 231 of 1996) commenced Finance Act 1995, s. 134(1) concerning the definition of "accounting period". Section 134 was repealed (with the rest of part 3) by Value-Added Tax Consolidation Act 2010 (31/2010), s. 123 and sch. 8 part 1. S.I. No. 231 of 1996 is therefore obsolete and should be revoked.

[171] Finance Act 1997 (22/1997), part 3 (ss. 95-114) was repealed by Value-Added Tax Consolidation Act 2010 (31/2010), s. 123 and sch. 8 part 1. Finance Act, 1997 (Commencement of Sections 101 and 113) Order 1997 (S.I. No. 313 of 1997) commenced two of the provision in part 3, is therefore obsolete and should be revoked.

[172] The enabling provision, Value-Added Tax Act 1972 (22/1972), s. 1(1), was repealed by Value-Added Tax Consolidation Act 2010 (31/2010), s. 122(1), with a saver in s. 124(5): (5) All instruments, documents, determinations, authorisations, letters or notices of appointment made or issued under the repealed enactment and in force immediately before the commencement of this Act shall continue in force as if made or issued under this Act. However, this SI is probably of no relevance now and could be revoked.

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| | • Value-Added Tax (Appointed Day) Order 1972, S.I. No. 192 of 1972[173]<br>• Value-Added Tax (Reduction of Rate) (No. 1) Order 1972, S.I. No. 268 of 1972[174]<br>• Value-Added Tax (Reduction of Rate) (No. 2) Order, S.I. No. 326 of 1972[175]<br>• Value-Added Tax (Reduction of Rate) (No. 3) Order, S.I. No. 69 of 1973[176]<br>• Value-Added Tax (Refund of Tax) (No. 6) Order, S.I. No. 238 of 1973[177]<br>• Value-Added Tax (Refund of Tax) (No. 7) Order, S.I. No. 290 of 1974<br>• Value-Added Tax (Refund of Tax) (No. 9) Order, S.I. No. 59 of 1979[178]<br>• Value-Added Tax (Refund of Tax) (Revocation) Order 1979, S.I. No. 232 of 1979[179]<br>• Value-Added Tax (Refund of Tax) (No. 11) Order, S.I. No. 239 of 1980<br>• Value-Added Tax (Refund of Tax) (No. 12) Order, S.I. No. 262 of 1980<br>• Value-Added Tax (Refund of Tax) (No. 14) Order, S.I. No. 264 of 1980<br>• Value-Added Tax (Refund of Tax) (No. 15) Order, S.I. No. 428 of 1981<br>• Value-Added Tax (Refund of Tax) (No. 16) Order, S.I. No. 324 of 1983<br>• Value-Added Tax (Refund of Tax) (No. 21) Order 1987, S.I. No. 308 of 1987<br>• Value-Added Tax (Refund of Tax) (Revocation) Order 1989, S.I. No. 351 of 1989[180]<br>• Value-Added Tax (Refund of Tax) (No. 23) Order 1992, S.I. No. 58 of 1992<br>• Value-Added Tax (Refund of Tax) (No. 27) Order 1995, S.I. No. 38 of 1995<br>• Value-Added Tax (Refund of Tax) (No. 29) Order 1996, S.I. No. 334 of 1996<br>• Value-Added Tax (Agricultural Intervention Agency) Order 2001, S.I. No. 11 of 2001<br>• Value-Added Tax Regulations 2010, S.I. No. 639 of 2010<br>• Value-Added Tax (Refund of Tax) (Flat-rate Farmers) Order 2012, S.I. No. 201 of 2012<br>• Value-Added Tax (Refund of Tax) (Touring Coaches) Order 2012, S.I. No. 266 of 2012<br>• Value-Added Tax Consolidation Act 2010 (Section 14(2)) (Commencement) Order 2012, S.I. No. 392 of 2012<br>• Value-Added Tax (Amendment) Regulations 2012, S.I. No. 458 of 2012<br>• Value-Added Tax (Refund of Tax) (Rescue Boats and Related Equipment) Order 2013, S.I. No. 249 of 2013<br>• Value-Added Tax (Refund of Tax) (Charities Compensation Scheme) Order 2018, S.I. No. 580 of 2018<br>• Value-Added Tax Regulations 2010 (Regulation 15) (Amendment) Regulations 2020, S.I. No. 736 of 2020 | |

[173] The enabling provision, Value-Added Tax Act 1972 (22/1972), s. 9(4), was repealed by Value-Added Tax Consolidation Act 2010 (31/2010), s. 122(1), with a saver in s. 124(5), see above. However, this SI is probably of no relevance now and could be revoked.

[174] This SI is considered to be obsolete.

[175] Ibid.

[176] Ibid.

[177] This SI amends orders (S.I. Nos. 327 of 1972, 328 of 1972 and 70 of 1973) which are no longer in force. It is therefore spent and should be revoked.

[178] This SI allows traders in radio receivers and record players (other than manufacturers) to claim a refund of VAT in respect of stocks purchased before 1 March 1979, and held on that date for resale. It therefore appears to be obsolete and should be revoked.

[179] The enabling provision, Value-Added Tax Act 1972 (22/1972), s. 20(3), was repealed by Value-Added Tax Consolidation Act 2010 (31/2010), s. 122(1), with a saver in s. 124(5), see above. However, this SI could be considered spent and accordingly be revoked.

[180] The enabling provision, Value-Added Tax Act 1972 (22/1972), s. 20(3), was repealed by Value-Added Tax Consolidation Act 2010 (31/2010), s. 122(1), with a saver in s. 124(5), see above. However, this SI could be considered spent and accordingly be revoked.

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| | • Value-Added Tax Regulations 2010 (Regulation 37) (Amendment) Regulations 2020, S.I. No. 737 of 2020<br>• Value-Added Tax Regulations 2010 (Regulation 14A) (Amendment) Regulations 2020, S.I. No. 734 of 2020<br>• Value-Added Tax Regulations 2010 (Regulation 34A) (Amendment) Regulations 2020, S.I. No. 735 of 2020<br>• Value-Added Tax Consolidation Act 2010 (section 46(5)) Order 2021, S.I. No. 228 of 2021<br>• Value-Added Tax (Refund of Tax) (Charities Compensation Scheme) (Amendment) Order 2021, S.I. No. 713 of 2021<br>• Value-Added Tax Consolidation Act 2010 (section 46(5)) Order 2022, S.I. No. 665 of 2022<br>• Value-Added Tax Regulations 2010 (Regulation 34B) (Amendment) Regulations 2024, S.I. No. 31 of 2024<br>• Value-Added Tax (Threshold for Advance Payment) (Amendment) Order 1994, S.I. No. 342 of 1994<br>• Value-added Tax (Restriction of Flat-rate Addition) Order 2025, S.I. No. 327 of 2025 | |

### 35.19. Wealth Tax

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|---|---|---|
| Finance | Wealth Tax Act 1975 | 25/1975 |

### 35.20. Designated Investment Funds

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|---|---|---|
| Finance | Designated Investment Funds Act 1985 | 16/1985 |

### 35.21. Disclosure of Information and Waiver of Certain Tax Interest and Penalties

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|---|---|---|
| Finance | Waiver of Certain Tax, Interest and Penalties Act 1993 | 24/1993 |
| Finance | Disclosure of Certain Information for Taxation and Other Purposes Act 1996 | 25/1996 |

### 35.22. Mining Profits

| | | |
|---|---|---|
| Finance | Finance (Profits of Certain Mines) (Temporary Relief from Taxation) Act 1956 | 8/1956 |

### 35.23. Care and Management of Taxes

#### 35.23.1. Revenue Commissioners

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|---|---|---|
| Finance | Ministers and Secretaries (Amendment) Act 2011[181] | 10/2011 |

#### 35.23.2. Provisional Collection of Taxes after Budget

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|---|---|---|
| Finance | Provisional Collection of Taxes Act 1927[182] | 7/1927 |
| Finance | Collection of Taxes (Confirmation) Act 1969 | 15/1969 |

### 35.24. Tax Appeals

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|---|---|---|
| Finance | Finance (Tax Appeals) Act 2015 | 59/2015 |

[181] Section 101 of 2011 Act provides for the independence of Revenue Commissioners. See also the reference in s. 101 to the Revenue Commissioners Order 1923 (Executive Council Order (ECO) No. 2 of 1923), made under s. 7 of the Adaptation of Enactments Act 1922 (2/1922), which provided for the establishment of the Revenue Commissioners, their number and manner of appointment.

[182] Finance Act, 1974 (Section 85) (Commencement) Order 1974, S.I. No. 312 of 1974 commenced Finance Act 1974 (27/1974), s. 85 which amended several provisions of this Act. This SI appears to remain in force. Its parent Act (27/1974), along with most Finance Acts, is not listed separately.

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|---|---|---|
| | • Finance (Tax Appeals) Act 2015 (Commencement) Order 2016, S.I. No. 110 of 2016<br>• Finance (Tax Appeals) Act 2015 (Establishment Day) Order 2016, S.I. No. 111 of 2016 | |
| Finance | Finance (Tax Appeals and Prospectus Regulation) Act 2019<br>• Finance (Tax Appeals and Prospectus Regulation) Act 2019 (Commencement) Order 2019, S.I. No. 671 of 2019<br>• Finance (Tax Appeals and Prospectus Regulation) Act 2019 (Commencement) Order 2020, S.I. No. 238 of 2020 | 39/2019 |

**35.25. Annual Finance Acts**

| | | |
|---|---|---|
| Finance | Finance Act 1923 | 21/1923 |
| Finance | Finance Act 1924 | 27/1924 |
| Finance | Finance Act 1925 | 28/1925 |
| Finance | Finance Act 1926 | 35/1926 |
| Finance | Finance Act 1927 | 18/1927 |
| Finance | Finance Act 1928 | 11/1928 |
| Finance | Finance Act 1929 | 32/1929 |
| Finance | Finance Act 1930 | 20/1930 |
| Finance | Finance Act 1931 | 31/1931 |
| Finance | Finance Act 1932 | 20/1932 |
| Finance | Finance Act 1933 | 15/1933 |
| Finance | Finance Act 1934 | 31/1934 |
| Finance | Finance Act 1935 | 28/1935 |
| Finance | Finance Act 1936 | 31/1936 |
| Finance | Finance Act 1937 | 18/1937 |
| Finance | Finance Act 1938 | 25/1938 |
| Finance | Finance Act 1939 | 18/1939 |
| Finance | Finance Act 1940 | 14/1940 |
| Finance | Finance Act 1941 | 14/1941 |
| Finance | Finance Act 1942 | 14/1942 |
| Finance | Finance Act 1943 | 16/1943 |
| Finance | Finance Act 1944 | 18/1944 |

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|---|---|---|
| Finance | Finance Act 1946 | 15/1946 |
| Finance | Finance Act 1947 | 15/1947 |
| Finance | Finance Act 1948 | 12/1948 |
| Finance | Finance Act 1949 | 13/1949 |
| Finance | Finance Act 1950 | 18/1950 |
| Finance | Finance Act 1951 | 15/1951 |
| Finance | Finance Act 1952 | 14/1952 |
| Finance | Finance Act 1953 | 21/1953 |
| Finance | Finance Act 1954 | 22/1954 |
| Finance | Finance Act 1955 | 13/1955 |
| Finance | Finance Act 1956 | 22/1956 |
| Finance | Finance Act 1957 | 20/1957 |
| Finance | Finance Act 1958<br>• Road Vehicles (Registration and Licensing) (Amendment) Regulations 1997, S.I. No. 405 of 1997 | 25/1958 |
| Finance | Finance Act 1959 | 18/1959 |
| Finance | Finance Act 1960<br>• Road Vehicles (Registration and Licensing) (Amendment) Regulations 1997, S.I. No. 405 of 1997 | 19/1960 |
| Finance | Finance Act 1961 | 23/1961 |
| Finance | Finance Act 1962 | 15/1962 |
| Finance | Finance Act 1963 | 23/1963 |
| Finance | Finance Act 1964 | 15/1964 |
| Finance | Finance Act 1965 | 22/1965 |
| Finance | Finance Act 1966<br>• Finance Act 1996 (Commencement of Section 80) Order 1996, S.I. No. 254 of 1996 | 17/1966 |
| Finance | Finance Act 1967 | 17/1967 |
| Finance | Finance Act 1968 | 33/1968 |
| Finance | Finance Act 1969 | 21/1969 |
| Finance | Finance Act 1970 | 14/1970 |

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|---|---|---|
| Finance | Finance Act 1971 | 23/1971 |
| Finance | Finance Act 1972 | 19/1972 |
| Finance | Finance Act 1973 | 19/1973 |
| Finance | Finance Act 1974 | 27/1974 |
| Finance | Finance Act 1975 | 6/1975 |
| Finance | Finance Act 1976<br>• Road Vehicles (Registration and Licensing) (Amendment) Regulations 1997, S.I. No. 405 of 1997 | 16/1976 |
| Finance | Finance Act 1977 | 18/1977 |
| Finance | Finance Act 1978 | 21/1978 |
| Finance | Finance Act 1979 | 11/1979 |
| Finance | Finance Act 1980 | 14/1980 |
| Finance | Finance Act 1981 | 16/1981 |
| Finance | Finance Act 1982 | 14/1982 |
| Finance | Finance Act 1983<br>• Finance Act 1983 (Commencement of Section 107A) Order 2003, S.I. No. 513 of 2003 | 15/1983 |
| Finance | Finance Act 1984 | 9/1984 |
| Finance | Finance Act 1985 | 10/1985 |
| Finance | Finance Act 1986 | 13/1986 |
| Finance | Finance Act 1987 | 10/1987 |
| Finance | Finance Act 1988 | 12/1988 |
| Finance | Finance Act 1989<br>• Disabled Drivers and Disabled Passengers (Tax Concessions) (Amendment) Regulations 2023, S.I. No. 320 of 2023 | 10/1989 |
| Finance | Finance Act 1990 | 10/1990 |
| Finance | Finance Act 1991 | 13/1991 |
| Finance | Finance Act 1992<br>• Vehicle Registration and Taxation (Amendment) Regulations 2022, S.I. No. 10 of 2022<br>• Vehicle Registration and Taxation (Amendment) (No. 2) Regulations 2022, S.I. No. 557 of 2022 | 9/1992 |
| Finance | Finance Act 1993<br>• Road Vehicles (Registration and Licensing) (Amendment) Regulations 1997, S.I. No. 405 of 1997 | 13/1993 |

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|---|---|---|
| | • National Vehicle and Driver File (Access) (Amendment) Regulations 2017, S.I. No. 179 of 2017 | |
| Finance | Finance Act 1994<br>• Finance Act, 1994 (Section 32) (Exemption of Certain Non-Commercial State-Sponsored Bodies From Certain Tax Provisions) Order 1997, S.I. No. 148 of 1997 | 13/1994 |
| Finance | Finance Act 1995<br>• Finance Act 1995 (Section 134(1)) (Commencement) Order 1996, S.I. No. 231 of 1996<br>• Finance Act 1995 (Commencement of Chapter V of Part II) (Appeals in Relation to Excise Duty) Order 1995, S.I. No. 356 of 1995 | 8/1995 |
| Finance | Finance Act 1996<br>• Finance Act 1996 (Commencement of Section 75(1)) Order 1999, S.I. No. 223 of 1999 | 9/1996 |
| Finance | Finance Act 1997<br>• Finance Act 1997 (Commencement of Sections 101 and 113) Order 1997, S.I. No. 313 of 1997 | 22/1997 |
| Finance | Finance Act 1998<br>• Finance Act 1998 (Section 62) (Commencement) Order 1999, S.I. No. 65 of 1999<br>• Taxes Consolidation Act 1997 (Section 472b) (Commencement) Order 1999, S.I. No. 48 of 1999<br>• Finance Act 1998 (Section 47) (Commencement) Order 1998, S.I. No. 502 of 1998<br>• Finance Act 1998 (Commencement of Section 90) Order 1998, S.I. No. 206 of 1998 | 3/1998 |
| Finance | Finance Act 1999<br>• Finance Act 1999 (Commencement of Section 117(1)) Order 1999, S.I. No. 178 of 1999 | 2/1999 |
| Finance | Finance Act 2000<br>• Finance Act 2000 (Section 48) (Commencement) Order 2000, S.I. No. 258 of 2000<br>• Finance Act 2000 (Section 63) (Commencement) Order 2000, S.I. No. 183 of 2000 | 3/2000 |
| Finance | Finance Act 2001<br>• Excise Duty on Tobacco Products (Quantitative Restrictions) Order 2006, S.I. No. 644 of 2006[183]<br>• Excise Duty on Tobacco Products (Quantitative Restrictions) (Amendment) Order 2007, S.I. No. 627 of 2007[184]<br>• Mineral Oil Tax Regulations 2012, S.I. No. 231 of 2012<br>• Mineral Oil Tax (Mandatory Electronic Filing and Miscellaneous Amendments) Regulations 2017, S.I. No. 34 of 2017 | 7/2001 |
| Finance | Finance Act 2002[185] | 5/2002 |

[183] Rendered obsolete by expiry of exemption up to 1 January 2010, this SI should be revoked.

[184] Rendered obsolete by revocation of the SI it amends, this SI should be revoked.

[185] See Title 35.3, Betting Duty

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|---|---|---|
| Finance | Finance Act 2003 | 3/2003 |
| Finance | Finance Act 2004<br>• Finance Act 2004 (Section 91) (Deferred Surrender to Central Fund) Order 2022, S.I. No. 78 of 2022<br>• Finance Act 2004 (Section 39) (Commencement) Order 2004, S.I. No. 645 of 2004 | 8/2004 |
| Finance | Finance Act 2005<br>• Tobacco Products Tax Regulations 2006, S.I. No. 261 of 2006 | 5/2005 |
| Finance | Finance Act 2006<br>• Finance Act 2006 (Section 122(2)) (Designation of Company) Order 2006, S.I. No. 521 of 2006<br>• Finance Act 2006 (Commencement of Section 36) Order 2007, S.I. No. 20 of 2007<br>• Finance Act 2006 (Commencement of Sections 93(1), 97(1)(B) and 99(1)(A)) Order 2006, S.I. No. 549 of 2006<br>• Finance Act 2006 (Commencement of Section 122(1)) Order 2006, S.I. No. 520 of 2006<br>• Finance Act 2006 (Commencement of Section 34(1)) Order 2006, S.I. No. 332 of 2006<br>• Finance Act 2006 (Section 33) (Commencement of Certain Provisions) Order 2006, S.I. No. 328 of 2006<br>• Finance Act 2006 (Section 30) (Commencement of Certain Provisions) Order 2006, S.I. No. 327 of 2006<br>• Finance Act 2006 (Commencement of Section 32(1)) Order 2006, S.I. No. 326 of 2006<br>• Finance Act 2006 (Commencement of Section 31(1)) Order 2006, S.I. No. 325 of 2006<br>• Finance Act 2006 (Commencement of Section 29(1)) Order 2006, S.I. No. 324 of 2006<br>• Finance Act 2006 (Commencement of Section 27(1)) Order 2006, S.I. No. 323 of 2006<br>• Finance Act 2006 (Commencement of Section 26(1)) Order 2006, S.I. No. 322 of 2006<br>• Finance Act 2006 (Commencement of Section 18(1)(a)) Order 2006, S.I. No. 256 of 2006 | 6/2006 |
| Finance | Finance Act 2007<br>• Finance Act 2007 (Section 16) (Commencement) Order 2009, S.I. No. 447 of 2009<br>• Finance Act 2007 (Commencement of Section 51(1)) Order 2009, S.I. No. 68 of 2009<br>• Finance Act 2007 (Commencement of Section 24(1)) Order 2008, S.I. No. 472 of 2008<br>• Finance Act 2007 (Commencement of Section 26(1)) Order 2008, S.I. No. 160 of 2008<br>• Finance Act 2007 (Commencement of Section 29) Order 2008, S.I. No. 159 of 2008<br>• Finance Act 2007 (Commencement of Section 104(1)) Order 2007, S.I. No. 783 of 2007<br>• Finance Act 2007 (Commencement of Section 109) Order 2007, S.I. No. 649 of 2007<br>• Finance Act 2007 (Commencement of Section 19(1)) Order 2007, S.I. No. 614 of 2007 | 11/2007 |

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|---|---|---|
| Finance | Finance Act 2008<br>• Finance Act 2008 (Commencement of Section 111) Order 2009, S.I. No. 485 of 2009 | 3/2008 |
| Finance | Finance Act 2009 | 12/2009 |
| Finance | Finance Act 2010<br>• Natural Gas Carbon Tax Regulations 2010, S.I. No. 191 of 2010<br>• Customs and Excise (Provision of Information relating to Persons, Conveyances and Goods) Regulations 2011, S.I. No. 410 of 2011 | 5/2010 |
| Finance | Finance Act 2011<br>• Finance Act 2011 (Section 49) (Commencement) Order 2015, S.I. No. 132 of 2015<br>• Finance Act 2011 (Section 60(1)(C)) (Commencement) Order 2015, S.I. No. 131 of 2015<br>• Finance Act 2011 (Section 25(1)(C)) (Commencement of Certain Provisions) Order 2012, S.I. No. 482 of 2012<br>• Finance Act 2011 (Commencement of Section 32) Order 2012, S.I. No. 401 of 2012<br>• Finance Act 2011 (Section 25(1)(A) and (B)) (Commencement) Order 2011, S.I. No. 663 of 2011<br>• Finance Act 2011 (Section 20) (Commencement) Order 2011, S.I. No. 660 of 2011 | 6/2011 |
| Finance | Finance Act 2012<br>• Finance Act 2012 (Section 107) (Specified Date) Order 2012, S.I. No. 228 of 2012<br>• Finance Act 2012 (Section 83(1)(J)) (Commencement) Order 2013, S.I. No. 110 of 2013<br>• Finance Act 2012 (Section 38) (Specified Date) Order 2012, S.I. No. 561 of 2012<br>• Finance Act 2012 (Section 78) (Commencement) Order 2012, S.I. No. 226 of 2012 | 9/2012 |
| Finance | Finance Act 2013<br>• Finance Act 2013 (Section 30) (Commencement) Order 2015, S.I. No. 171 of 2015<br>• Finance Act 2013 (Section 57) (Commencement) Order 2015, S.I. No. 130 of 2015<br>• Finance Act 2013 (Section 50 (1)(C)) (Commencement) Order 2015, S.I. No. 76 of 2015<br>• Finance Act 2013 (Commencement) Order 2015, S.I. No. 8 of 2015<br>• Finance Act 2013 (Section 22(1)) (Commencement of Certain Provisions) Order 2013, S.I. No. 497 of 2013<br>• Finance Act 2013 (Section 20(1)) (Commencement of Certain Provisions) Order 2013, S.I. No. 378 of 2013<br>• Finance Act 2013 (Section 48) (Commencement) Order 2013, S.I. No. 193 of 2013 | 8/2013 |
| Finance | Finance (No. 2) Act 2013<br>• Finance (No. 2) Act 2013 (section 51(1)(c) (Commencement) Order 2016, S.I. No. 547 of 2016<br>• Finance (No. 2) Act 2013 (Section 70) (Commencment) Order 2017, S.I. No. 193 of 2017 | 41/2013 |

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| | • Finance (No. 2) Act 2013 (Section 31(2)) (Commencement) Order 2015, S.I. No. 170 of 2015<br>• Finance (No. 2) Act 2013 (Section 54) (Commencement) Order 2015, S.I. No. 129 of 2015<br>• Finance (No. 2) Act 2013 (Commencement) Order 2015, S.I. No. 9 of 2015<br>• Finance (No. 2) Act 2013 (Commencement) (No. 2) Order 2015, S.I. No. 7 of 2015<br>• Finance (No. 2) Act 2013 (Tax Treatment of Horses and Greyhounds) (Commencement) Order 2014, S.I. No. 498 of 2014 | |
| Finance | Finance Act 2014<br>• Finance Act 2014 (Section 74) (Commencement) Order 2018, S.I. No. 185 of 2014<br>• Finance Act 2014 (Section 74) (Commencement) Order 2018, S.I. No. 185 of 2018<br>• Finance Act 2014 (Section 63) (Commencement) Order 2015, S.I. No. 595 of 2015<br>• Finance Act 2014 (Section 95) (Commencement) Order 2015, S.I. No. 564 of 2015<br>• Finance Act 2014 (Commencement) Order 2015, S.I. No. 10 of 2015 | 37/2014 |
| Finance | Finance Act 2015<br>• Finance Act 2015 (Section 76) (Commencement) Order 2019, S.I. No. 432 of 2019 | 52/2015 |
| Finance | Finance Act 2016<br>• Finance Act 2016 (Sections 41, 42 and 43) (Commencement) Order 2016, S.I. No. 676 of 2016<br>• Finance Act 2016 (Section 25(1)) (Commencement) Order 2016, S.I. No. 674 of 2016<br>• Finance Act 2016 (Sections 38, 39 and 40) (Commencement) Order 2016, S.I. No. 675 of 2016<br>• Finance Act 2016 (Section 38(1)(e)(iii)) (Commencement) Order 2017, S.I. No. 37 of 2017 | 18/2016 |
| Finance | Finance Act 2017 | 41/2017 |
| Finance | Finance Act 2018*<br>• Finance Act 2018 (Section 48(1)(a)(vii)) (Commencement) Order 2018, S.I. No. 599 of 2018<br>• Finance Act 2018 (Section 26) (Commencement) Order 2019, S.I. No. 120 of 2019<br>• Finance Act 2018 (section 26) (Commencement) (No. 2) Order 2019, S.I. No. 357 of 2019<br>• Finance Act 2018 (Section 11) (Commencement) Order 2019, S.I. No. 424 of 2019<br>• Finance Act 2018 (Paragraph 1(b) of Schedule 2) (Commencement) Order 2021, S.I. No. 374 of 2021 | 30/2018 |
| Finance | Finance Act 2019*<br>• Finance Act 2019 (Section 35(1)) (Commencement) Order 2019, S.I. No. 688 of 2019<br>• Finance Act 2019 (Section 47) (Commencement) Order 2019, S.I. No. 689 of 2019 | 45/2019 |

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| | • Finance Act 2019 (Section 63(1)(b)) (Commencement) Order 2020, S.I. No. 334 of 2020 | |
| Finance | Finance Act 2020*<br>• Finance Act 2020 (Section 49(1)) (Commencement) Order 2021, S.I. No. 136 of 2021<br>• Finance Act 2020 (Section 62) (Commencement) Order 2021, S.I. No. 108 of 2021<br>• Finance Act 2020 (Section 13)(Commencement) Order 2021, S.I. No. 294 of 2021<br>• Finance Act 2020 (Section 17(1)) (Commencement) Order 2021, S.I. No. 505 of 2021<br>• Finance Act 2020 (Section 16(1)) (Commencement) Order 2022, S.I. No. 142 of 2022 | 26/2020 |
| Finance | Finance Act 2021<br>• Finance Act 2021 (Section 62) (Commencement) Order 2022, S.I. No. 133 of 2022<br>• Finance Act 2021 (section 33(1)) (Commencement) Order 2022, S.I. No. 571 of 2022 | 45/2021 |
| Finance | Finance Act 2022<br>• Finance Act 2022 (Section 68(1)) (Commencement) Order 2023, S.I. No. 240 of 2023<br>• Finance Act 2022 (Section 45(1)) (Commencement) Order 2023, S.I. No. 258 of 2023<br>• Finance Act 2022 (Section 92(1)) (Commencement) Order 2023, S.I. No. 326 of 2023<br>• Finance Act 2022 (Section 40) (Commencement of Certain Provisions) Order 2023, S.I. No. 435 of 2023<br>• Finance Act 2022 (Section 16(1)) (Commencement) Order 2023, S.I. No. 555 of 2023<br>• Finance Act 2022 (Section 82(1)) (Commencement) Order 2023, S.I. No. 666 of 2023<br>• Finance Act 2022 (Section 46(1)) (Commencement) Order 2024, S.I. No. 101 of 2024<br>• Finance Act 2022 (Section 41(1)) (Commencement) Order 2024, S.I. No. 126 of 2024<br>• Finance Act 2022 (Section 9) (Commencement) Order 2023, S.I. No. 635 of 2023<br>• Finance Act 2022 (Section 29(1)) (Commencement) Order 2022, S.I. No. 711 of 2022<br>• Finance Act 2022 (Section 30(1)) (Commencement) Order 2022, S.I. No. 712 of 2022<br>• Finance Act 2022 (Section 73(1)) (Commencement) Order 2022, S.I. No. 713 of 2022<br>• Finance Act 2022 (Section 97(1)) (Commencement) Order 2022, S.I. No. 714 of 2022<br>• Finance Act 2022 (Section 48(1)) (Commencement) Order 2022, S.I. No. 715 of 2022<br>• Finance Act 2022 (Sections 100, 101 and 102) (Commencement) Order 2022, S.I. No. 684 of 2022 | 44/2022 |
| Finance | Finance Act 2024<br>• Finance Act 2024 (Section 54(1)) (Commencement) Order 2024, S.I. No. 710 of 2024 | 43/2024 |

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| | • Finance Act 2024 (Section 69(1)) (Commencement) Order 2025, S.I. No. 39 of 2025<br>• Finance Act 2024 (Section 75(1)) (Commencement) Order 2025, S.I. No. 123 of 2025<br>• Finance Act 2024 (Section 48) (Commencement) Order 2025, S.I. No. 158 of 2025<br>• Finance Act 2024 (Chapter 1 of Part 2) (Commencement) Order 2025, S.I. No. 462 of 2025<br>• E-liquid Products Tax Regulations 2025, S.I. No. 522 of 2025<br>• Finance Act 2024 (Section 49) (Commencement) Order 2025, S.I. No. 688 of 2025 | |
| Finance | Finance (No. 3) Act 2011 | 18/2011 |
| Finance | Finance (No. 2) Act 2011 | 8/2011 |
| Finance | Finance (No. 2) Act 2007 | 31/2007 |
| Finance | Finance (No. 2) Act 2000* | 19/2000 |
| Finance | Finance (No. 2) Act 1998 | 15/1998 |
| Finance | Finance (No. 2) Act 1981 | 28/1981 |
| Finance | Finance (No. 2) Act 1975 | 19/1975 |
| Finance | Finance (No. 2) Act 1970 | 25/1970 |
| Finance | Finance (No. 2) Act 1939 | 33/1939 |
| Finance | Finance Act 1922 | 17/2022 |
| Finance | Finance (No. 2) Act 1959 | 42/1959 |
| Finance | Finance (No. 2) Act 1947 | 33/1947 |
| Finance | Finance Act 2025<br>• Finance Act 2025 (Section 46(1)(r)) (Commencement) Order 2025, S.I. No. 684 of 2025<br>• Finance Act 2025 (Section 52(1)) (Commencement) Order 2025, S.I. No. 685 of 2025<br>• Finance Act 2025 (Section 52(1)) (Commencement) Order 2025, S.I. No. 686 of 2025<br>• Finance Act 2025 (Section 52(1)) (Commencement) Order 2025, S.I. No. 687 of 2025<br>• Finance Act 2025 (Section 62(1)) (Commencement) Order 2026, S.I. No. 305 of 2026<br>• Finance Act 2025 (Section 57(1)) (Commencement) Order 2026, S.I. No. 306 of 2026<br>• Finance Act 2025 (Section 45) (Commencement) Order 2026, S.I. No. 324 of 2026 | 18/2025 |
| Finance | Finance Act 2026 | 24/2026 |

### 35.26. ECA Section 3 Statutory Instruments

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| Foreign | European Communities Act 1972 | 27/1972 |

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| | • European Communities (Value-Added Tax) (Exemption on Temporary Importation of Certain Goods) Regulations 1986, S.I. No. 264 of 1986<br>• European Communities (Value-Added Tax) Regulations 1993, S.I. No. 345 of 1993<br>• European Communities (Value-Added Tax) Regulations 1995, S.I. No. 363 of 1995<br>• European Communities (Exemption from Tax for Certain Interest and Royalties Payments) Regulations 2004, S.I. No. 644 of 2004<br>• European Communities (Taxation of Savings Income in the form of Interest Payments) Regulations 2005, S.I. No. 317 of 2005<br>• European Communities (Tax Exemption for Certain Non-Commercial Imports from Third Countries) Regulations 2007, S.I. No. 549 of 2007<br>• European Communities (Tax Exemption for Certain Non-Commercial Goods Imported in the Personal Luggage of Travellers from Third Countries) Regulations 2008, S.I. No. 480 of 2008<br>• European Communities (Tobacco Products Tax) Regulations 2010, S.I. No. 608 of 2010<br>• European Union (Value-Added Tax) Regulations 2010, S.I. No. 612 of 2010<br>• European Communities (Exemption From Value-Added Tax on the Permanent Importation of Certain Goods) Regulations 2012, S.I. No. 267 of 2012<br>• European Union (Value-Added Tax) Regulations 2012, S.I. No. 354 of 2012<br>• European Union (Value-Added Tax) (No. 2) Regulations 2012, S.I. No. 429 of 2012<br>• European Union (Administrative Cooperation in the Field of Taxation) Regulations 2012, S.I. No. 549 of 2012<br>• European Union (Value-Added Tax) Regulations 2013, S.I. No. 252 of 2013<br>• European Union (Value-Added Tax) Regulations 2014, S.I. No. 340 of 2014<br>• European Union (Administrative Cooperation in the Field of Taxation) (Amendment) Regulations 2016, S.I. No. 619 of 2016<br>• European Union (Administrative Cooperation in the Field of Taxation) (Amendment) Regulations 2017, S.I. No. 630 of 2017<br>• European Union (Value-Added Tax) Regulations 2018, S.I. No. 581 of 2018<br>• European Union (Value-Added Tax) (Vouchers) Regulations 2018, S.I. No. 582 of 2018<br>• European Union (Tax Dispute Resolution Mechanisms) Regulations 2019, S.I. No. 306 of 2019<br>• European Union (Administrative Cooperation in the Field of Taxation) (Amendment) Regulations 2019, S.I. No. 626 of 2019<br>• European Union (Value-Added Tax) Regulations 2019, S.I. No. 687 of 2019<br>• European Union (Value-Added Tax) Regulations 2021, S.I. No. 327 of 2021<br>• European Communities (Exemption from Value-Added Tax on the Permanent Importation of Certain Goods) (Amendment) Regulations 2021, S.I. No. 328 of 2021<br>• European Union (Administrative Cooperation in the Field of Taxation) (Amendment) Regulations 2022, S.I. No. 706 of 2022<br>• European Union (Value-Added Tax) Regulations 2023, S.I. No. 650 of 2023<br>• European Union (Value-Added Tax) (No. 2) Regulations 2023, S.I. No. 651 of 2023 | |

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| | • European Union (Tax Dispute Resolution Mechanisms) (Amendment) Regulations 2020, S.I. No. 673 of 2020<br>• European Union (Administrative Cooperation in the Field of Taxation) (Amendment) Regulations 2020, S.I. No. 240 of 2020<br>• European Union (Value-added Tax) Regulations 2024, S.I. No. 725 of 2024<br>• European Union (Value-Added Tax) Regulations 2025, S.I. No. 69 of 2025<br>• European Union (Administrative Cooperation In The Field of Taxation) Regulations 2025, S.I. No. 584 of 2025 | |