



STATUTORY INSTRUMENTS.

**S.I. No. 666 of 2023**



FINANCE ACT 2022 (SECTION 82(1)) (COMMENCEMENT) ORDER 2023

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FINANCE ACT 2022 (SECTION 82(1)) (COMMENCEMENT) ORDER 2023

I, MICHAEL MCGRATH, Minister for Finance, in exercise of the powers conferred on me by section 82(2) of the Finance Act 2022 (No. 44 of 2022), hereby order as follows:

1. This Order may be cited as the Finance Act 2022 (Section 82(1)) (Commencement) Order 2023.

2. The 1st day of January 2024 is appointed as the day on which subsection (1) of section 82 of the Finance Act 2022 (No. 44 of 2022) shall come into operation.



GIVEN under my Official Seal,  
20 December, 2023.

MICHAEL MCGRATH,  
Minister for Finance.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
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